

2016 BUDGET SUMMARY

	<u>2015 Approved</u>	<u>2016 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<u>REVENUE</u>				
Operating Revenue	2,922,447	2,961,106	38,659	1.32%
Total	2,922,447	2,961,106	38,659	1.32%
	(4.79)	(4.85)	(0.06)	1.32%
<u>OPERATING BUDGET</u>				
Expenses	6,138,211	6,416,591	278,380	4.54%
TAX IMPACT	10.06	10.52	0.46	4.54%
<u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u>				
To CRF	421,000	329,000	(92,000)	-21.85%
To Trust Funds	27,000	32,500	5,500	20.37%
Total	448,000	361,500	(86,500)	-19.31%
TAX IMPACT	0.73	0.59	(0.14)	-19.31%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
East Penacook Road Bridge	225,000	-	(225,000)	-100.00%
Penacook Road Reconstuction	-	250,000	250,000	100.00%
Repair of Fields-George's Park	-	-	-	0.00%
Repair Tennis Courts	-	-	-	0.00%
Repair Houston Field 1	-	-	-	0.00%
Bridge/Culvert CRF Creation	-	-	-	0.00%
Total	225,000	250,000	25,000	11.11%
TAX IMPACT	0.37	0.41	0.04	11.11%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	-	-	-	0.00%
Overlay	145,000	80,000	(65,000)	-44.83%
War Service Credits	185,000	185,000	-	0.00%
Total	330,000	265,000	(65,000)	-19.70%
TAX IMPACT	0.54	0.43	(0.11)	-19.70%
<u>GRAND TOTALS</u>				
GRAND TOTALS	4,218,764	4,331,985	113,221	2.68%
TAX IMPACT	6.92	7.10	0.19	2.68%

Valuation 2015

609,908,585

2016 BUDGET LINE ITEM EXPLANATION
REVENUE

2016- BUDGET LINE ITEM EXPLANATION
ACCOUNT 3000 – REVENUE

Account	Actual 2012	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Estimated 2016	Percent Change
3100-REVENUE FROM TAXES							
3120-005 Land Use Change Tax (LUCT) Current Use penalties. 35% to Conservation Commission.	13,562	13,780	16,167	22,000	16,341	15,000	-31.82%
3185-007 Yield Tax Timber Tax amount.	17,317	24,101	13,484	20,000	21,974	20,000	0.00%
3186 Payment in Lieu of Taxes (PILOTS) Contoocook Hydro = 3,700 St. Methodios = 52,000 NFI-Contoocook School = 4,000 Bureau of Land Management = 6,500 Webster Church = 100 4-H Association = 700 Kearsarge Lodge = 2,000 Hopkinton State Fair - \$37,700 Note: Hopkinton State Fair not included in 2014.	85,371	103,917	44,684	69,125	131,675	106,700	54.36%
3190 Interest & Penalties on Taxes 003-01Property Tax - 45,000 Tax Lien-\$60,000 (013=\$30,000/014=\$20,000/015=\$10,000)	118,974	124,588	111,224	100,000	108,921	105,000	5.00%
3200-REVENUE FROM LICENSES, PERMITS, FEES							
3210-001 Business Licenses UCC Filings	1,245	2,235	1,200	1,500	976	1,200	-20.00%
3220 Motor Vehicle 001-Motor Vehicle/Boat Permit Fees - 1,025,000 003-Municipal Agent Fees - 25,000	970,224	996,106	1,054,643	1,005,000	1,120,688	1,050,000	4.48%

2016 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2012	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Estimated 2016	Percent Change
3290 Other Licences, Permits & Fees - TOWN Kept by the Town 002-Certified Docs = 1,000 004-Dog Licenses = 6,000 006-Dog License Penalties = 1,500 009-Marriage Licenses = 200 010-02 Town Clerk Misc. = 500 010-03 Pistol Permits = 1,000	10,236	10,889	9,859	9,100	11,408	10,200	12.09%
3290 Other Licenses, Permits & Fees - STATE This revenue is offset by an equal expense as these fees go to the State. 003-Certified Docs = 2,000 005-Dog Licenses = 700 005-01 Dog additional fees = 2,300 007-Hunting/Fishing Licenses = 2,500 008-OHRV Licenses = 5,000 010-Marriage Licenses = 1,000	12,420	10,943	12,181	13,500	12,297	13,500	0.00%
3300 REVENUE FROM OTHER GOVERNMENTS							
3319-001 Revenue from Federal Government FEMA	-	32,854		1		1	0.00%
3352-001 Room & Meals Town share of State receipts for Room & Meals Tax.	249,636	249,157	269,547	269,500	269,394	269,500	0.00%
3353-001 Highway Block Grant State payment towards maintenance of Town roads.	168,292	162,182	164,146	149,000	177,276	183,500	23.15%
3356-001 State/Federal Forest Land Payment for forest land in Town.	603	440	226	400	396	400	0.00%
3357-001 Flood Control Reimbursement Funds paid by the State of NH for land that was removed from the tax roles when the Hopkinton Dam was built.	59,922	210,673	216,725	217,400	257,854	263,916	21.40%
3359 Other Revenue from State 001-Landfill Grant = 24,500 003-Witness Fees = 500 004-Grants - Other = 500 006-Grants - Police = 5,000	81,268	33,390	27,799	30,500	32,081	30,500	0.00%

2016 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2012	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Estimated 2016	Percent Change
3400 CHARGES FOR SERVICE							
3401-001 Planning Board Fees Revenue from Applicants to the Planning Board.	2,896	5,565	1,233	2,000	3,366	3,000	50.00%
3401-002 Zoning Board Fees Fees collected from Applicants for Zoning Board of Adjustment hearings. These fees cover the cost of holding the hearing.	1,350	580	1,005	1,000	635	1,000	0.00%
3401-003 Copies, Property Cards Fees for copies of property cards, & other misc. copies.	682	582	688	600	629	600	0.00%
3401-004 Building Permit Fees Fees paid for building permits, inspections, electrical, plumbing, mechanical and driveway permits. Helps to offset the cost of the Code Enforcement Officer.	19,758	42,168	33,269	32,000	35,383	32,000	0.00%
3401-006 Ambulance Charges Fees paid by insurance companies and individuals for use of ambulance.	211,483	213,561	163,813	210,000	212,264	210,000	0.00%
3401-006-01 Webster Ambulance Share Webster's share of the ambulance costs.	24,860	25,734	26,942	27,000	27,445	28,000	3.70%
3401-006-02 Warner Ambulance Share Warner's share of the ambulance costs.	69,542	69,049	72,550	72,000	70,504	74,000	2.78%
3401-006-05 Ambulance Intercept Charge Fees paid for ALS services provided.	18,375	5,250	7,875	10,000	7,875	5,000	-50.00%
3401-007 Police Reports Fees paid by those requesting police reports.	1,040	1,284	1,430	1,100	1,560	1,200	9.09%
3401-008 Fire Reports Fees paid by those requesting fire reports.	45	70	137	100	60	100	0.00%
200 3403-001 Sewer User Fees Fees collected from sewer users. These funds offset the budget of the Sewer Department. The Sewer Department is self funding and this revenue is a wash with the expense.	71,992	97,131	99,886	95,178	112,156	99,489	4.53%
3404-001 Webster Transfer Station Reimb. Webster's share of the cost of the Transfer Station.	122,090	123,831	122,429	125,000	107,323	120,000	-4.00%

2016 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2012	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Estimated 2016	Percent Change
3404-002 Warner Landfill Monitoring Reimb. Warner's share of monitoring the landfill at Transfer Station. They used the landfill prior to closing.	30,037	24,536	24,839	27,000	26,960	24,000	-11.11%
3404-003 Transfer Station Commercial Fees received from commercial haulers who dump at the Transfer Station.	112,263	139,142	129,169	120,000	160,068	130,000	8.33%
3404-004 Recycling Receipts Fees received from the sale of recyclables.	69,713	67,054	65,685	70,000	30,453	55,000	-21.43%
3404-005 Pay-by-Bag Revenue Fees received from the sale of green bags. This revenue was collected the prior year and transferred only after Town Meeting vote.	71,281	69,957	63,750	90,000	102,579	60,000	-33.33%
3500 MISCELLANEOUS REVENUE							
3501 Sale of Town Property 003-Sale of Town property, including cemetery lots.	1,230	4,535	15,441	1,000	4,385	1,000	0.00%
3502-001 Checking Account Interest Bank Interest earned.	-	285	(877)	-	2,916	-	100.00%
3503-001 Rents Rental of the Horseshoe Tavern building.	6,300	8,434	7,710	7,000	8,860	7,000	0.00%
3504-002 Fines & Forfeits Court fines.	380	225	605	300	570	600	100.00%
3506 Insurance Refunds Ins. funds returned from WC/Unemp/Health/Prop-Liab.	14,675	38,151	12,239	15,000	35,708	15,000	0.00%
3508-002 Contributions & Donations Donations and Refunds.	3,440	14,929	1,935	1,500	4,280	500	-66.67%
3509 Other Miscellaneous Revenue Welfare Lien reimb 500/Ella Tarr Trust 6,000, Library Contribution 15,000/Misc. 3,500 = 25,000.	39,192	27,955	61,260	25,000	24,734	25,000	0.00%
3000 - REVENUE TOTAL BUDGET	2,681,693	2,955,263	2,854,898	2,839,804	3,141,994	2,961,906	4.30%

2016 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2012	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Estimated 2016	Percent Change
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SUMMARY	Actual 2011	Actual 2012	Actual 2014	Budget 2015	YTD 12/31/2015	Estimated 2015	Percent Change
3100 - REVENUE FROM TAXES	235,224	266,386	185,559	211,125	278,911	246,700	16.85%
3200 - LICENSES, PERMITS, FEES	994,125	1,020,173	1,077,883	1,029,100	1,145,369	1,074,900	4.45%
3300 - REVENUE FROM OTHER GOVERNMENT	559,721	688,696	678,443	666,801	737,001	747,817	12.15%
3401 - PLANNING, ZONING, BUILDING	24,004	48,313	35,507	35,000	39,384	36,000	2.86%
3401 - AMBULANCE REVENUE	324,260	313,594	271,180	319,000	318,088	317,000	-0.63%
3401 - MISC. CHARGES FOR SERVICES	1,767	1,936	2,255	1,800	2,249	1,900	5.56%
3404 - TRANSFER STATION REVENUE	405,383	424,520	405,872	432,000	427,383	389,000	-9.95%
3500 - MISC. REVENUE	65,218	94,514	98,313	49,800	81,453	49,100	-1.41%
SUB-TOTALS-FUND 100	2,609,701	2,858,132	2,755,012	2,744,626	3,029,838	2,862,417	4.29%
3403 - SEWER USER FEES-FUND 200	71,992	97,131	99,886	95,178	112,156	98,689	3.69%
TOTALS	2,681,693	2,955,263	2,854,898	2,839,804	3,141,994	2,961,106	4.27%

BUDGET CHANGE

\$ 121,302
% 4.27%

2016 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2015 Approved	2016 Department	2016 Select Board	\$ Change	% Change
East Penacook Road Bridge	225,000	-		(225,000)	100%
Penacook Road Reconstuction	-	600,000	250,000	250,000	100%
Repair of Fields-George's Park		44,000	-	-	
Repair Tennis Courts		20,000	-	-	
Repair Houston Field 1		200,000	-	-	
Bridge/Culvert CRF Creation		100,000	-	-	
Police/Fire Radio Replacement CRF	2,000	2,000	2,000	-	0.00%
Fire Vehicles Replacement CRF	50,000	80,000	-	(50,000)	-100.00%
Highway Vehicles Replacement CRF	165,000	165,000	155,000	(10,000)	-6.06%
Police Vehicles Replacement CRF	30,000	36,000	30,000	-	0.00%
Town Hall Renovations CRF	20,000	20,000	5,000	(15,000)	-75.00%
Transfer Station Equipment/Fac. CRF	35,000	35,000	35,000	-	0.00%
Library Building Systems CRF	15,000	10,000	10,000	(5,000)	-33.33%
Ambulance CRF	70,000	75,000	70,000	-	0.00%
Dam Maintenance CRF	10,000	10,000	10,000	-	0.00%
Sewer Equipment/Sludge Removal CRF	15,000	20,000	12,000	(3,000)	100.00%
Revaluation CRF	9,000	15,000	-	(9,000)	
Library Technology Trust Fund	5,000	5,000	5,000	-	0.00%
Library Buildings & Grounds Trust Fund	5,000	5,000	5,000	-	0.00%
Town Facilities Maintenance Trust Fund	15,000	15,000	15,000	-	0.00%
Recreation Facilities Trust Fund	2,000	5,000	7,500	5,500	275.00%
Pay-by-Bag Special Revenue Fund	105,000			(105,000)	-100.00%
SSC Special Revenue Fund	719			(719)	-100.00%
TOTAL WARRANT ARTICLES	778,719	1,462,000	611,500	(167,219)	-21.47%

To CRF	421,000	568,000	329,000
To Expendable Trust	27,000	30,000	32,500

2016 OPERATING BUDGET TOTAL TOWN EXPENSES

DEPARTMENT	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	YTD 12/31/2015	DEPARTMENT 2016	SELECT BOARD 2016	BUD. COMM. 2016	PERCENTAGE CHANGE
4130 - EXECUTIVE	197,215	200,290	208,156	219,968	214,600	211,909	211,909	1.80%
4135 - IT SERVICES	42,505	51,933	41,016	58,782	41,000	41,000	41,000	-0.04%
4140 - TOWN CLERK/TAX COLLECTOR	189,919	197,243	207,701	199,624	219,012	214,712	214,712	3.38%
4150 - FINANCE	102,187	107,081	112,047	109,170	112,440	112,440	112,440	0.35%
4152 - ASSESSING OF PROPERTY	72,735	141,674	78,241	67,123	78,200	70,200	70,200	-10.28%
4153 - LEGAL	14,821	31,027	25,000	22,792	25,000	25,000	25,000	0.00%
4155 - PERSONNEL ADMINISTRATION	496,641	544,595	601,270	554,914	730,516	671,152	671,152	11.62%
4191 - PLANNING BOARD	96,667	100,692	105,024	102,519	106,680	106,680	106,680	1.58%
4195 - CEMETERIES	37,676	13,764	16,372	16,475	16,397	16,397	16,397	0.15%
4196 - PROPERTY & LIABILITY INSURANCE	64,477	71,088	74,830	74,830	75,000	73,364	73,364	-1.96%
4210 - POLICE DEPARTMENT	597,208	613,661	700,941	619,706	661,876	661,876	661,876	-5.57%
4215 - AMBULANCE	556,264	586,409	573,659	604,570	590,935	600,652	600,652	4.71%
4220 - FIRE DEPARTMENT	238,716	231,396	250,217	284,994	263,861	261,061	261,061	4.33%
4290 - EMERGENCY MANAGEMENT	0	0	1	-44	1	1	1	0.00%
4311 - HIGHWAY DEPARTMENT	497,423	532,624	538,771	505,607	529,978	529,978	529,978	-1.63%
4312 - HIGHWAYS & STREETS	641,670	662,212	690,000	682,824	827,500	743,500	743,500	7.75%
4316 - STREET LIGHTING	2,097	2,135	2,340	2,177	2,340	2,340	2,340	0.00%
4324 - TRANSFER STATION	518,938	527,384	539,534	542,578	539,741	539,741	539,741	0.04%
4325 - SOLID WASTE - LANDFILL	26,738	27,912	43,300	39,138	31,800	31,800	31,800	-26.56%
4327- SOLID WASTE - COMMUNITY WELL	13,052	14,150	15,240	14,685	13,071	13,071	13,071	-14.24%
4411 - ANIMAL CONTROL	4,694	6,416	7,084	6,110	7,084	7,084	7,084	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	14,327	14,327	14,327	14,327	17,752	14,675	14,675	2.43%
4441 - HUMAN SERVICES ADMINISTRATION	55,464	56,898	59,553	57,590	59,691	59,691	59,691	0.23%
4445 - HUMAN SERVICES VENDORS	57,501	41,270	55,000	45,171	55,000	50,000	50,000	-9.09%
4520 - RECREATION	110,303	96,804	100,765	99,540	116,106	106,995	106,995	6.18%
4521 - BUILDINGS & GROUNDS	189,770	202,073	217,931	216,893	283,046	218,456	218,456	0.24%
4550 - LIBRARY	266,256	268,251	280,749	280,422	276,467	276,467	276,467	-1.53%
4583 - PATRIOTIC PURPOSES	2,985	4,569	3,251	3,100	6,250	3,250	3,250	-0.03%
4611 - CONSERVATION COMMISSION	0	0	1	0	1,550	1	1	0.00%

2016 OPERATING BUDGET TOTAL TOWN EXPENSES

DEPARTMENT	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	YTD 12/31/2015	DEPARTMENT 2016	SELECT BOARD 2016	BUD. COMM. 2016	PERCENTAGE CHANGE
4652 - ECONOMIC DEVELOPMENT	0	0	500	500	500	500	500	0.00%
4711 - DEBT SERVICE	261,840	320,402	339,950	366,493	505,920	505,920	505,920	48.82%
4721 - DEBT INTEREST	80,550	74,504	122,123	120,602	145,989	145,989	145,989	19.54%
4723 - TAN INTEREST	0	0	2,000	0	2,000	2,000	2,000	0.00%
OPERATING BUDGET TOTAL	5,450,638	5,742,784	6,026,893	5,933,180	6,557,303	6,317,902	6,317,902	4.83%
200 FUND 4326- SEWER	92,247	85,931	95,990	92,937	98,689	98,689	98,689	2.81%
GRAND TOTAL	5,542,885	5,828,715	6,122,883	6,026,117	6,655,992	6,416,591	6,416,591	4.80%

\$ Change	293,709
% Change	4.80%

2016 OPERATING BUDGET

2015 - 2016 OPERATING BUDGET COMPARISON

DEPARTMENT	BUDGET 2015	DEPARTMENT 2016	SELECT BOARD 2016	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	208,156	214,600	211,909	6,444	3.10%
4135 - IT SERVICES	41,016	41,000	41,000	(16)	-0.04%
4140 - TOWN CLERK/TAX COLLECTOR	207,701	219,012	214,712	11,311	5.45%
4150 - FINANCE	112,047	112,440	112,440	394	0.35%
4152 - ASSESSING OF PROPERTY	78,241	78,200	70,200	(41)	-0.05%
4153 - LEGAL	25,000	25,000	25,000	-	0.00%
4155 - PERSONNEL ADMINISTRATIVE	601,270	730,516	671,152	129,246	21.50%
4191 - PLANNING BOARD	105,024	106,680	106,680	1,656	1.58%
4195 - CEMETERIES	16,372	16,397	16,397	25	0.15%
4196 - PROPERTY & LIABILITY INSURANCE	74,830	75,000	73,364	170	0.23%
4210 - POLICE DEPARTMENT	700,941	661,876	661,876	(39,065)	-5.57%
4215 - AMBULANCE	573,659	590,935	600,652	17,276	3.01%
4220 - FIRE DEPARTMENT	250,217	263,861	261,061	13,643	5.45%
4290 - EMERGENCY MANAGEMENT	1	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	538,771	529,978	529,978	(8,793)	-1.63%
4312 - HIGHWAYS & STREETS	690,000	827,500	743,500	137,500	19.93%
4316 - STREET LIGHTING	2,340	2,340	2,340	-	0.00%
4324 - TRANSFER STATION	539,534	539,741	539,741	207	0.04%
4325 - SOLID WASTE - LANDFILL	43,300	31,800	31,800	(11,500)	-26.56%
4327- SOLID WASTE - COMMUNITY WASTE	15,240	13,071	13,071	(2,170)	-14.24%
4411 - ANIMAL CONTROL	7,084	7,084	7,084	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	14,327	17,752	14,675	3,425	23.91%
4441 - HUMAN SERVICES ADMINISTRATION	59,553	59,691	59,691	139	0.23%
4445 - HUMAN SERVICES VENDORS	55,000	55,000	50,000	-	0.00%
4520 - RECREATION	100,765	116,106	106,995	15,341	15.22%
4521 - BUILDINGS & GROUNDS	217,931	283,046	218,456	65,115	29.88%
4550 - LIBRARY	280,749	276,467	276,467	(4,282)	-1.53%
4583 - PATRIOTIC PURPOSES	3,251	6,250	3,250	2,999	92.25%
4611 - CONSERVATION COMMISSION	1	1,550	1	1,549	154900.00%
4652 - ECONOMIC DEVELOPMENT	500	500	500	-	0.00%
4711 - DEBT SERVICE	339,950	505,920	505,920	165,970	48.82%
4721 - DEBT INTEREST	122,123	145,989	145,989	23,866	19.54%
4723 - TAN INTEREST	2,000	2,000	2,000	-	0.00%
OPERATING BUDGET TOTAL	6,026,893	6,557,303	6,317,902	530,410	8.80%
200 FUND 4326- SEWER	95,990	98,689	98,689	2,699	2.81%
GRAND TOTAL	6,122,883	6,655,992	6,416,591	533,109	8.71%

Operating Budget Major Changes

Item	2015 Budget	2016 Proposed	\$ Change	% Change	Tax Impact
Merit Wage Pool Based on 3% of salaries	-	58,098	58,098	100.00%	\$ 0.095
Health Insurance Have built in an 8.0% increase	477,000	545,281	68,281	14.31%	\$ 0.112
NH Retirement The biennial increase took effect on July 1, 2015.	355,418	365,924	10,505	2.96%	\$ 0.017
Workers Compensation Increased based on experience	65,770	12,432	(53,338)	-81.10%	\$ (0.087)
Planning Dept. Professional Services Increase due to Master Plan work.	7,477	9,550	2,073	27.73%	\$ 0.003
Police FT Staffing Due to change in personnel.	303,710	275,303	(28,407)	-9.35%	\$ (0.047)
Heating Oil Decrease due to drop in price	41,625	30,313	(11,312)	-27.18%	\$ (0.019)
Ambulance Overtime Wages Due to change in personnel.	40,000	46,000	6,000	15.00%	\$ 0.010
Fire Electricity Due to increasing the size of the building	6,900	14,400	7,500	108.70%	\$ 0.012
HWY Shimming & Paving Increase due to Kearsarge Sidewalk	310,000	321,000	11,000	3.55%	\$ 0.018
HWY Tree Services Cost of 1 tree is around \$1,000	2,000	5,000	3,000	150.00%	\$ 0.005
HWY Equipment Lease/Contracts	50,000	60,000	10,000	20.00%	\$ 0.016
HWY Engineering More work is required this year for our DES permit.	41,000	30,000	(11,000)	-26.83%	\$ (0.018)
HWY Sand	7,000	25,000	18,000	257.14%	\$ 0.030
HWY Salt	75,000	85,000	10,000	13.33%	\$ 0.016

Item	2015 Budget	2016 Proposed	\$ Change	% Change	Tax Impact
HWY Gravel Now need to purchase gravel	17,000	30,000	13,000	76.47%	\$ 0.021
Solid Waste Engineering Fees Requirements at Landfill have decreased	35,000	23,500	(11,500)	-32.86%	\$ (0.019)
REC PT Staff	1,500	1,200	(300)	-20.00%	\$ (0.000)
B&G Additional FT Person	-	25,048	25,048	100.00%	\$ 0.041
B&G Equipment Lease/Contracts	40,000	24,312	(15,688)	-39.22%	\$ (0.026)
B&G Equipment	2,500	5,000	2,500	100.00%	\$ 0.004
Debt Payments Addition of complete fire station bond	462,073	651,909	189,836	41.08%	\$ 0.311
SEWER Professional Services Increase in the use of outside contractor to provide coverage.	17,000	21,000	4,000	100.00%	\$ 0.007
TOTALS	2,357,973	2,665,270	307,297	13.03%	\$ 0.504

2016 Budget-Select Board Changes

Warrant Articles

<u>Item</u>	<u>Department</u>	<u>Department Request</u>	<u>Select Board</u>	<u>\$ Change</u>
Penacock Road Reconstuction	HWY	600,000	250,000	(350,000)
Repair of Fields-George's Park	B&G	44,000	-	(44,000)
Repair Tennis Courts	B&G/Rec	20,000	-	(20,000)
Repair Houston Field 1	B&G/Rec	200,000	-	(200,000)
Bridge/Culvert CRF Creation	HWY	100,000	-	(100,000)
Fire Vehicles Replacement CRF	Fire	80,000	-	(80,000)
Town Hall Renovations CRF	Exec	20,000	5,000	(15,000)
Sewer Equipment/Sludge Removal CRF	Sewer	20,000	12,000	(8,000)
Revaluation CRF	Assessing	15,000	-	(15,000)

Operating Budget

4130-125 Select Board Member Stipend	Exec	10,000	7,500	(2,500)
4140-343 Office Equipment	TC/TC	1,200	600	(600)
4140-625 Postage	TC/TC	12,000	10,000	(2,000)
4152-390 Professional Services	Assessing	70,000	62,000	(8,000)
4155-250 Unemployment Insurance	Personnel Admin	1,215	451	(764)
4155-260 Workers' Compensation	Personnel Admin	71,032	12,432	(58,600)
4312-380 Shimming/Paving	HWY	370,000	321,000	(49,000)
4312-460 Engineering	HWY	60,000	30,000	(30,000)
4312-635 Gas/Oil	HWY	80,000	75,000	(5,000)
4415-XXX CASA	Community Health	500	-	(500)
4415-XXX American Red Cross	Community Health	2,577	-	(2,577)
4445-390 Welfare Vendor Payments	Direct Asst.	55,000	50,000	(5,000)
4520-116 Kimball Pond Staff	Recreation	21,960	18,000	(3,960)
4520-130 Recreation Part-Time Staff	Recreation	2,568	1,200	(1,368)
4520-411 Heating/Fuel	Recreation	4,125	3,500	(625)
4520-630 Field Materials	Recreation	4,250	1,500	(2,750)
4521-120 Part-Time Wages	B&G	28,000	16,000	(12,000)
4521-429 Building Repairs	B&G	26,000	16,500	(9,500)
4521-431 Grounds Maintenance	B&G	47,172	25,000	(22,172)
4521-440 Equipment Leases/Contracts	B&G	44,312	24,312	(20,000)
4583-612 Band Concerts	Patriotic Purposes	5,500	2,500	(3,000)
4611-CONSERVATION BUDGET TOTAL:	Conservation	1,550	1	(1,549)

TOTALS		2,017,961	944,496	(1,073,465)
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TOWN OF HOPKINTON, NEW HAMPSHIRE

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WAGES FOR YEAR 2016

DEPARTMENT	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	YTD 12/31/2015	DEPARTMENT 2016	SELECT BOARD 2016	BUD. COMM 2016	PERCENTAGE CHANGE
4130 - EXECUTIVE	131,056	134,345	138,154	136,679	139,312	136,812	136,812	0.84%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	117,727	124,199	129,631	125,167	136,709	136,709	136,709	5.46%
4150 - FINANCE	65,470	67,741	70,484	68,704	70,966	70,966	70,966	0.68%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	-	-	3,274	-	58,098	58,098	58,098	1674.53%
4191 - PLANNING BOARD	66,234	68,959	70,672	69,775	71,280	71,280	71,280	0.86%
4195 - CEMETERIES	5,080	903	4,368	1,381	4,368	4,368	4,368	0.00%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	410,344	416,870	468,997	423,041	441,127	441,127	441,127	-5.94%
4215 - AMBULANCE	405,453	423,729	406,762	429,254	418,350	424,590	424,590	2.85%
4220 - FIRE DEPARTMENT	93,188	86,698	95,074	119,515	95,286	95,286	95,286	0.22%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	396,976	418,815	422,962	396,743	412,860	412,860	412,860	-2.39%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	186,695	192,199	201,095	199,038	202,286	202,286	202,286	0.59%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327 - SOLID WASTE - COMMUNITY WELL	7,656	7,617	7,790	4,005	2,500	2,500	2,500	-67.91%
4411 - ANIMAL CONTROL	4,500	6,000	6,000	5,848	6,000	6,000	6,000	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	43,970	45,215	46,571	45,899	46,886	46,886	46,886	0.68%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	65,903	56,127	57,370	62,005	70,288	64,960	64,960	22.52%
4521 - BUILDINGS & GROUNDS	92,550	100,714	106,454	107,981	128,058	116,058	116,058	20.29%
4550 - LIBRARY	149,623	159,742	161,933	165,158	162,721	162,721	162,721	0.49%
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	

DEPARTMENT	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	YTD 12/31/2015	DEPARTMENT 2016	SELECT BOARD 2016	BUD. COMM 2016	PERCENTAGE CHANGE
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	2,242,425	2,309,873	2,397,591	2,360,193	2,467,095	2,453,507	2,453,507	2.90%
200 FUND 4326- SEWER	38,711	39,213	40,377	37,957	40,586	40,586	40,586	0.52%
GRAND TOTAL	2,281,136	2,349,086	2,437,968	2,398,150	2,507,681	2,494,093	2,494,093	2.86%

TOWN OF HOPKINTON, NEW HAMPSHIRE

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BENEFITS FOR YEAR 2016

DEPARTMENT	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	YTD 12/31/2015	DEPARTMENT 2016	SELECT BOARD 2016	BUD. COMM. 2016	PERCENTAGE CHANGE
4130 - EXECUTIVE	22,785	23,917	24,592	24,910	25,798	25,607	25,607	4.91%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	21,027	19,481	20,500	20,246	21,633	21,633	21,633	5.53%
4150 - FINANCE	9,827	10,473	11,487	10,889	12,019	12,019	12,019	4.64%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	493,599	542,233	594,996	550,850	669,418	610,054	610,054	12.51%
4191 - PLANNING BOARD	10,791	11,478	12,017	11,884	12,593	12,593	12,593	4.79%
4195 - CEMETERIES	389	69	334	106	334	334	334	0.00%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	98,147	106,859	119,221	109,039	113,676	113,676	113,676	-4.65%
4215 - AMBULANCE	101,562	111,118	108,693	114,509	114,281	114,758	114,758	5.14%
4220 - FIRE DEPARTMENT	17,919	19,649	21,047	23,057	21,552	21,552	21,552	2.40%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	70,485	73,850	77,209	72,144	78,518	78,518	78,518	1.70%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	24,679	26,286	28,181	27,663	29,295	29,295	29,295	3.95%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY WASTE	-	899	1,450	741	471	471	471	-67.56%
4411 - ANIMAL CONTROL	65	87	459	180	459	459	459	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	7,681	8,153	8,672	8,502	9,105	9,105	9,105	5.00%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	9,677	9,576	10,405	7,232	10,763	10,355	10,355	3.44%
4521 - BUILDINGS & GROUNDS	15,699	16,619	16,750	17,058	20,973	20,055	20,055	25.21%
4550 - LIBRARY	20,765	21,947	22,857	23,023	23,180	23,180	23,180	1.41%
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	925,097	1,002,694	1,078,869	1,022,033	1,164,068	1,103,664	1,103,664	7.90%
200 FUND 4326- SEWER	7,333	7,562	7,518	7,585	7,638	7,638	7,638	1.60%
GRAND TOTAL	932,430	1,010,256	1,086,387	1,029,618	1,171,706	1,111,302	1,111,302	7.85%

TOWN OF HOPKINTON, NEW HAMPSHIRE

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OPERATING EXPENDITURES FOR YEAR 2016

DEPARTMENT	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	YTD 12/31/2015	DEPARTMENT 2016	SELECT BOARD 2016	BUD. COMM. 2016	PERCENTAGE CHANGE
4130 - EXECUTIVE	43,374	42,028	45,410	58,379	49,490	49,490	49,490	8.98%
4135 - IT SERVICES	42,505	51,933	41,016	58,782	41,000	41,000	41,000	-0.04%
4140 - TOWN CLERK/TAX COLLECTOR	51,165	53,563	57,570	54,211	60,670	56,370	56,370	5.38%
4150 - FINANCE	26,890	28,867	30,076	29,577	29,455	29,455	29,455	-2.06%
4152 - ASSESSING OF PROPERTY	72,735	141,674	78,241	67,123	78,200	70,200	70,200	-0.05%
4153 - LEGAL	14,821	31,027	25,000	22,792	25,000	25,000	25,000	0.00%
4155 - PERSONNEL ADMINISTRATION	3,042	2,362	3,000	4,064	3,000	3,000	3,000	0.00%
4191 - PLANNING BOARD	19,642	20,255	22,335	20,860	22,807	22,807	22,807	2.11%
4195 - CEMETERIES	32,207	12,792	11,670	14,988	11,695	11,695	11,695	0.21%
4196 - PROPERTY & LIABILITY INSURANCE	64,477	71,088	74,830	74,830	75,000	73,364	73,364	0.23%
4210 - POLICE DEPARTMENT	88,717	89,932	112,723	87,626	107,073	107,073	107,073	-5.01%
4215 - AMBULANCE	49,249	51,562	58,204	60,807	58,304	61,304	61,304	0.17%
4220 - FIRE DEPARTMENT	127,609	125,049	134,096	142,422	147,023	144,223	144,223	9.64%
4290 - EMERGENCY MANAGEMENT	-	-	1	(44)	1	1	1	0.00%
4311 - HIGHWAY DEPARTMENT	29,962	39,959	38,600	36,720	38,600	38,600	38,600	0.00%
4312 - HIGHWAYS & STREETS	641,670	662,212	690,000	682,824	827,500	743,500	743,500	19.93%
4316 - STREET LIGHTING	2,097	2,135	2,340	2,177	2,340	2,340	2,340	0.00%
4324 - TRANSFER STATION	307,564	308,899	310,258	315,877	308,160	308,160	308,160	-0.68%
4325 - SOLID WASTE - LANDFILL	26,738	27,912	43,300	39,138	31,800	31,800	31,800	-26.56%
4327- SOLID WASTE - COMMUNITY WEL	5,396	5,634	6,000	9,939	10,100	10,100	10,100	68.33%
4411 - ANIMAL CONTROL	129	329	625	82	625	625	625	0.00%
4415 - COMMUNITY/HEALTH PROGRAM	14,327	14,327	14,327	14,327	17,752	14,675	14,675	23.91%
4441 - HUMAN SERVICES ADMINISTRATION	3,813	3,530	4,310	3,189	3,700	3,700	3,700	-14.15%
4445 - HUMAN SERVICES VENDORS	57,501	41,270	55,000	45,171	55,000	50,000	50,000	0.00%
4520 - RECREATION	34,723	31,101	32,990	30,303	35,055	31,680	31,680	6.26%
4521 - BUILDINGS & GROUNDS	81,521	84,740	94,727	91,854	134,015	82,343	82,343	41.47%
4550 - LIBRARY	95,868	86,562	95,959	92,241	90,566	90,566	90,566	-5.62%
4583 - PATRIOTIC PURPOSES	2,985	4,569	3,251	3,100	6,250	3,250	3,250	92.25%
4611 - CONSERVATION COMMISSION	-	-	1	-	1,550	1	1	154900.00%
4652 - ECONOMIC DEVELOPMENT	-	-	500	500	500	500	500	0.00%

DEPARTMENT	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	YTD 12/31/2015	DEPARTMENT 2016	SELECT BOARD 2016	BUD. COMM. 2016	PERCENTAGE CHANGE
4711 - DEBT SERVICE	261,840	320,402	339,950	366,493	505,920	505,920	505,920	48.82%
4721 - DEBT INTEREST	80,550	74,504	122,123	120,602	145,989	145,989	145,989	19.54%
4723 - TAN INTEREST	-	-	2,000	-	2,000	2,000	2,000	0.00%
OPERATING BUDGET TOTAL	2,283,116	2,430,217	2,550,433	2,550,954	2,926,140	2,760,731	2,760,731	14.73%
200 FUND 4326- SEWER	46,203	39,156	48,095	47,395	50,465	50,465	50,465	4.93%
GRAND TOTAL	2,329,319	2,469,373	2,598,528	2,598,349	2,976,605	2,811,196	2,811,196	14.55%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4130-110 Town Administrator Wages attributable to the position.	78,765	81,846	84,302	84,206	84,872	84,872	84,872	0.68%
4130-115 Adm. Assessing Asst. 40 hrs/wk x 52 x \$20.56=\$42,765.	40,668	41,550	42,527	40,711	42,765	42,765	42,765	0.56%
4130-116 Budget Committee Chair Budget Committee Chair Stipend-moved to Finance/#4150.	300		-		-	-		
4130-125 Select Board Member Stipend Annual Stipend Five Members of the Select Board @ \$2,000 each.	10,667	10,000	10,000	10,500	10,000	7,500	7,500	-25.00%
4130-130 Moderator's Stipend 2015: 1 Election = \$100 2016: 3 Elections x \$100 = \$300 1 Town Meeting = \$100	100	100	200	200	400	400	400	100.00%
4130-131 Assistant Moderator's Stipend 2015: 1 Election = \$75 2016: 3 Elections x \$75 = \$225 1 Town Meeting = \$50	75	75	125	125	275	275	275	120.00%
4130-140 Overtime-Adm. Assessing Asst. Select Board Minute Taker 2 hr SB meetings x 17 meetings x \$30.84/hr = \$1,049	481	774	1,000	937	1,000	1,000	1,000	0.00%
4130-220 Social Security Social security cost for executive employees 6.20%.	8,564	8,545	8,566	8,820	8,637	8,482	8,482	-0.97%
4130-221 Medicare Medicare cost for executive employees 1.45%.	2,003	1,999	2,003	2,063	2,020	1,984	1,984	-0.97%
4130-230 NH Retirement Full-time employee retirement at 11.17% of pay.	12,218	13,373	14,023	14,027	15,141	15,141	15,141	7.97%
4130-341 Telephone Alarm lines, TH Internet, main town number, TA & AAA lines= Comcast \$350/mo. x 12 mo. = \$4,200 Verizon \$30/mo. x 12 = \$360 Total = \$4,560	3,491	3,181	3,420	4,312	4,560	4,560	4,560	33.33%
4130-410 Electricity \$400/mo. x 12 mo. = \$4,800.	4,787	4,568	5,400	4,404	4,800	4,800	4,800	-11.11%
4130-411 Heating Fuel Town Hall #2 Heating fuel oil-1,800 gal. x \$2.50=\$4,500	6,228	6,654	6,300	3,956	4,500	4,500	4,500	-28.57%
4130-412 Town Hall Water Hopkinton Village Precinct water @ \$110/qtr. x 4=\$440	302	328	440	292	440	440	440	0.00%
4130-530 Travel & Meals	373	1	500	122	500	500	500	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
Mileage reimbursement at IRS rate TA, AAA, and Select Board for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy.								
4130-540 Memberships/Conferences/Trainings Conferences/Trainings for TA, AAA, Health Officer, & Select Board = \$500 MMANH = \$100 ICMA = \$680 NH Association of Assessing = \$50. NH Welfare Officers Association = \$50 TOTAL = \$1,380. NOTE: Memberships moved here from 4130-560	565		500	934	1,380	1,380	1,380	176.00%
4130-550 Printing Town Report	5,402	5,179	5,500	4,884	5,000	5,000	5,000	-9.09%
4130-555 Advertising Advertising for bids, procurement, public notices. 2014: Employment advertising moved to Personnel #4155.	1,768	1,826	1,500	1,639	1,500	1,500	1,500	0.00%
4130-560 Dues & Subscriptions \$4,900 NHMA Dues \$ 100 Concord Monitor	4,541	5,012	5,100	5,050	5,000	5,000	5,000	-1.96%
4130-610 Town Meeting \$500 = Sound System \$200 = Child Care \$300 = Plaques/Appreciation Gifts/Certificates	1,013	729	1,050	763	1,000	1,000	1,000	-4.76%
4130-620 Office Supplies Paper, stationary, business cards, printer ink, other office supplies some TH cleaning supplies & any assessing dept. supplies. 2016: Combined with other TH depts. added \$1,800-Finance, \$1,000-Planning, \$350-Human Services= \$7,650.	4,030	4,929	4,500	4,385	7,650	7,650	7,650	70.00%
4130-625 Postage Office postage \$1,500 plus 2016: Combined Finance-\$1,800 & \$160-Human Services=Total \$3,460.	509	471	1,500	233	3,460	3,460	3,460	130.67%
4130-670 Reference Books Reference Books.	167	99	300	96	300	300	300	0.00%
4130-690 Select Board Expense Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.\$7,880+ Com Grant \$8,219=\$16,099	5,934	5,101	5,000	17,884	5,000	5,000	5,000	0.00%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4130-390-01 Web Site Administration Web site hosting – Virtual Town Hall.	4,264	3,950	4,400	9,425	4,400	4,400	4,400	0.00%
4130-EXECUTIVE BUDGET TOTAL:	197,215	200,290	208,156	219,968	214,600	211,909	211,909	1.80%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	131,056	134,345	138,154	136,679	139,312	136,812	136,812	-0.97%
BENEFITS	22,785	23,917	24,592	24,910	25,798	25,607	25,607	4.13%
OTHER OPERATING EXPENSES	43,374	42,028	45,410	58,379	49,490	49,490	49,490	8.98%
TOTALS	197,215	200,290	208,156	219,968	214,600	211,909	211,909	1.80%

<u>Budget Change</u>	
\$	3,753
%	1.80%

Office supplies = \$3,500

Postage=\$1,960

TOTAL= \$5,460

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4135 - IT SERVICES**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4135-345 IT Services Contract for technology services and computer consulting and maintenance for all town computers. Full feature IT services and management. Includes unlimited support on-site and remotely. 40 computers and 2 servers (TH & PS). \$2,034/mo. x 12 mo. = \$24,400.	26,445	29,813	26,400	51,209	24,440	24,440	24,440	-7.42%
4135-346 Computer Replacements We are working toward replacing vital computers every 5 years. 2 desktops x \$900 = \$1,800 2 office licenses x \$280 = \$560 Police Server Replacement = \$10,000 = Total \$12,360.	16,060	22,120	12,360	2,867	12,360	12,360	12,360	0.00%
4135-347 Computer Software Licenses Anti-Virus = \$52.50/mo. x 12 mo. = \$630 + \$2,244 add'l licenses Offsite backup = \$48/mo. x 12 mo. = \$576 + Email \$42/yr. x 25 = \$1,050 = \$4,200	-	-	2,256	4,706	4,200	4,200	4,200	86.17%
4135 BUDGET IT SERVICES TOTAL:	42,505	51,933	41,016	58,782	41,000	41,000	41,000	-0.04%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	42,505	51,933	41,016	58,782	41,000	41,000	41,000	-0.04%
TOTALS	42,505	51,933	41,016	58,782	41,000	41,000	41,000	-0.04%

Budget Change	
\$	(16)
%	-0.04%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4140-110 Town Clerk/Tax Collector Wages attributable to the full-time elected position.	50,000	51,154	52,688	52,629	53,045	53,045	53,045	0.68%
4140-115 Full-Time Wages 1 FT office staff.	63,096	43,715	45,029	43,216	45,323	45,323	45,323	0.65%
4140-120 Election Staff Wages Ballot clerks @ min. wage. 2015: 1 Election. 2016: 4 Elections	784	1,822	1,000	432	3,500	3,500	3,500	250.00%
4140-125 Part-Time Staff 1 PT office staff = 30hrs/wk x 52 wks x \$16.48 = \$25,709 Wages for 100 hrs. office cleaner -\$1,632 Total: \$27,341	1,312	23,110	27,714	27,243	27,341	27,341	27,341	-1.35%
4140-130 Supervisors of the Checklist Wages 3 Supervisors @ \$9.25/hr - Voter checklist is maintained on State web-based HAVA system. Elections: 2015-1 & 2016-4	2,049	3,383	2,200	1,390	6,500	6,500	6,500	195.45%
4140-140 Overtime Election & office coverage due to vacation & sick leave.	486	1,015	1,000	257	1,000	1,000	1,000	0.00%
4140-220 Social Security Social security cost for employees 6.20%.	7,611	7,419	7,901	7,694	8,073	8,073	8,073	2.18%
4140-221 Medicare Medicare cost for employees 1.45%.	1,780	1,735	1,880	1,800	1,982	1,982	1,982	5.46%
4140-230 NH Retirement Full-time employee retirement at 11.17% of pay.	11,636	10,327	10,720	10,752	11,578	11,578	11,578	8.01%
4140-341 Telephone Two phone lines and internet access for Bates Building.	1,553	1,835	1,800	2,869	2,000	2,000	2,000	11.11%
4140-343 Office Equipment To replace and maintain office equipment: copier, printers, typewriter adding machines, fax machine.	2,030	418	1,000	605	1,200	600	600	-40.00%
4140-345 Computer Software Maintenance and service contract for the Avitar software modules: Tax Collect, Utility Billing, Town Clerk.	5,088	8,288	6,500	7,099	6,500	6,500	6,500	0.00%
4140-346 Registry of Deeds IN/OUT account for recording liens, redemptions, current use and utility liens. Economy has a direct correlation to the number of liens.	734	725	800	457	800	800	800	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4140-390 Professional Services Mortgage searches for liens & deeds=\$2,500 & Document vital record preservation=\$2,500 = Total \$5,000.	6,163	6,443	7,500	8,221	5,000	4,000	4,000	-46.67%
4140-410 Electricity Electric costs for the Bates Building.	2,315	2,242	2,500	3,705	2,500	2,000	2,000	-20.00%
4140-411 Heating Fuel 1,000 gal x \$2.50/gal. = \$2,500	2,951	3,267	3,500	2,740	2,500	2,500	2,500	-28.57%
4140-412 Water/Sewer Water from the Contoocook Precinct and Sewer from the Town for the Bates Building.	368	359	370	363	370	370	370	0.00%
4140-530 Travel/Meals Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	-	50	300		200	200	200	-33.33%
4140-540 Conferences/Training Attendance at Town Clerk and Tax Collector annual conferences. Dues: NH Town Clerk Association, NH Tax Collector Assoc. & NH Government Finance Officer's Assoc.	976	961	1,200	1,004	1,200	1,200	1,200	0.00%
4140-550 Printing For envelopes, motor vehicle registration renewal letters, dump stickers, tax bills & other required printing. 2014: Moved election ballots to 4140-622.	1,340	3,082	2,000	1,839	2,200	2,200	2,200	10.00%
4140-555 Advertising Elections: 2012=4, 2013=1, 2014=3, 2015=1, 2016=4 Legal notices as required by RSA for Supervisor sessions	431	624	500	263	900	900	900	80.00%
4140-620 Office Supplies Supplies for the TC/TC office, elections, & Supervisors of the Checklist. Copier supplies & updates for motor vehicle red books & voting laws.	3,266	3,098	3,500	2,119	3,000	3,000	3,000	-14.29%
4140-622 Election Expenses Includes ballot machine maintenance contract (\$250), ballot machine supplies (batteries/ribbons), election ballots (eff. 2015), cost of coding machine for each election (ranges from \$500-\$1,500 per election) and pays for preparing auditory ballot as required by HAVA. Elections: 2015=1 & 2016=4.	1,402	1,843	2,000	731	6,000	6,000	6,000	200.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4140-625 Postage Rental of postage machine (\$200/mo.) & postage supplies, PO Box rental, postage for mailing tax bills, vehicle registration renewal letters, return receipt for tax liens, deeds, mortgagee lien notices, wetland filings, voter registrations, absentee ballots, dog license notices and vital statistics. Between 20,000 and 25,000 pieces of mail per year depending on the number of elections. 2015=1 & 2016=4.	9,211	7,658	10,000	9,046	12,000	10,000	10,000	0.00%
4140-680 Dog Tags Purchase of 1,600 dog tags per year.	448	473	500	473	500	500	500	0.00%
4140-750 Furniture/Fixtures For anticipated replacement of office furniture (chairs, etc.)	-	351	100		300	100	100	0.00%
4140-801 Town Clerk State Fees IN/OUT Account used to remit revenue collected by the Town to the State for: Dog licenses, Fish & Game licenses, OHRV registrations, birth/death certificate fees, and marriage license fees. This expense is 100% offset by revenue shown in account #3290.	12,889	11,846	13,500	12,677	13,500	13,500	13,500	0.00%
4140 TOWN CLERK/TAX COLLECT BUDGET TOTAL:	189,919	197,243	207,701	199,624	219,012	214,712	214,712	3.38%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	117,727	124,199	129,631	125,167	136,709	136,709	136,709	5.46%
BENEFITS	21,027	19,481	20,500	20,246	21,633	21,633	21,633	5.53%
OTHER OPERATING EXPENSES	51,165	53,563	57,570	54,211	60,670	56,370	56,370	-2.08%
TOTALS	189,919	197,243	207,701	199,624	219,012	214,712	214,712	3.38%

Budget Change	
\$	7,011 -
%	3.38%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Comm Approved 2016	Percent Change
4150-110 Finance Director Wages attributable to position.	52,800	53,856	55,557	55,484	55,994	55,994	55,994	0.79%
4150-115 Treasurer Stipend Annual stipend paid to the Treasurer.	5,271	5,750	6,000	5,034	6,000	6,000	6,000	0.00%
4150-120 Finance Clerk 8 hrs/wk x \$16.23 x 52 weeks = \$6,752	6,169	6,369	6,707	6,176	6,752	6,752	6,752	0.67%
4150-121 Budget Committee Minutetaker Hours vary due to length of meetings: Estimate \$15.00/hr x 3 hrs x 11 meetings = \$495.00 Minute prep time: \$15.00/hr x 3 hrs x 11 meetings = \$495.00		536	990	780	990	990	990	0.00%
4150-122 Trustee of Trust Funds Bookkeeper Stipend for Trustee Bookkeeper.	1,230	1,230	1,230	1,230	1,230	1,230	1,230	0.00%
4150-220 Social Security Social security cost for employees 6.20%.	3,600	3,787	4,370	3,884	4,400	4,400	4,400	0.68%
4150-221 Medicare Medicare cost for employees 1.45%.	842	886	1,022	909	1,029	1,029	1,029	0.68%
4150-230 NH Retirement Full-time employee retirement at 11.17% of pay.	5,385	5,800	6,095	6,096	6,590	6,590	6,590	8.14%
4150-341 Telephone Comcast phone service for Finance Office line. 2014: Removed Treasurer home fax line.	495	366	400	366	400	400	400	0.00%
4150-345 Computer Software Maintenance Munismart Harris Software contract: GL, AP, PR, AR modules.	4,145	4,352	4,186	4,186	4,800	4,800	4,800	14.67%
4150-530 Travel/Meals Reimbursement for employee travel at IRS rate & meals per Personnel Policy when on Town business.	-	-	165		165	165	165	0.00%
4150-540 Conferences and Training \$150 NHMA Conference \$250 GFOA Conference \$100 Budget & Finance Workshops	-	99	500		500	500	500	0.00%
4150-560 Dues/Subscriptions \$40 GFOS - NH and New England Member \$50 GFOA - National Member \$35 Professionals	50	40	125	40	125	125	125	0.00%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Comm Approved 2016	Percent Change
4150-610-01 Audit Audit contract with Independent Auditors Roberts & Greene.	14,650	15,250	15,550	15,550	15,850	15,850	15,850	1.93%
4150-610-02 Fixed Assets Schedule Maintenance Update and record the town's fixed assets. Includes inventory and tagging of any new fixed assets. Outsources work to be GASB 34 compliant.	1,200	1,050	1,200	1,065	1,065	1,065	1,065	-11.25%
4150-610-03 Bank Fees Checking Account Bank Fees.	-		1,000	3,296	3,000	3,000	3,000	200.00%
4150-611 Budget Committee Expenses Files, tabs, supplies, advertising, training for Budget Committee.	735	258	300	444	300	300	300	0.00%
4150-620 Office Supplies Moved to 4130-Executive in 2016	2,012	2,127	1,800	1,479	-	-	-	-100.00%
4150-621 Copier/Postage Contract Conway Office copier contract/toner/maintnace = \$1,400 Postage machine annual rental = \$1,240 + Supplies \$250 (Pitney Bowes) Electronic Scale = \$160 TOTAL \$3,050.	2,657	2,713	2,850	2,668	3,050	3,050	3,050	7.02%
4150-625 Postage Moved to 4130-Executive in 2016	764	2,438	1,800	483	-	-	-	-100.00%
4150-690 Treasurer's Expenses Print cartridges, paper, envelopes, storage boxes, etc.	182	174	200		200	200	200	0.00%
4150-FINANCE BUDGET TOTAL:	102,187	107,081	112,047	109,170	112,440	112,440	112,440	0.35%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Comm Approved 2016	Percent Change
WAGES	65,470	67,741	70,484	68,704	70,966	70,966	70,966	0.68%
BENEFITS	9,827	10,473	11,487	10,889	12,019	12,019	12,019	4.64%
OTHER OPERATING EXPENSES	26,890	28,867	30,076	29,577	29,455	29,455	29,455	-2.06%
TOTALS	102,187	107,081	112,047	109,170	112,440	112,440	112,440	0.35%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Comm Approved 2016	Percent Change
					<u>Budget Change</u>			
					\$	394		
					%	0.35%		

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4152 - ASSESSING**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
NO WAGES								
NO BENEFITS								
4152-344-01 Tax Map Updates Contract with CAI to maintain Tax maps. Tax maps are updated each year to be current with April 1 tax assessment date.	1,675	5,363	4,000	3,575	4,000	4,000	4,000	0.00%
4152-345 Computer Software License Avitar assessing software license = \$3,700	3,684	3,560	3,561		3,700	3,700	3,700	3.90%
4152-346 Registry of Deeds Fees for copies of deeds, filing of easements and liens. Monthly update of all changes of property ownership.	519	282	500	485	500	500	500	0.00%
4152-390 Professional Services Cross Country Contract General Assessing 32 hrs/mo. x 12mo. x \$55 = \$21,120 2015 Cyclical Work = \$23,880 Sansoucy Contract - Utility Assessing = \$15,000 Abatement work = \$10,000 = Total \$70,000.	66,857	132,469	70,180	63,063	70,000	62,000	62,000	-11.66%
4152-ASSESSING BUDGET TOTAL:	72,735	141,674	78,241	67,123	78,200	70,200	70,200	-10.28%
SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	72,735	141,674	78,241	67,123	78,200	70,200	70,200	-10.28%
TOTALS	72,735	141,674	78,241	67,123	78,200	70,200	70,200	-10.28%

Budget Change	
\$	(8,041)
%	-10.28%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4153 - LEGAL

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
NO WAGES	-	-	-	-	-	-		
NO BENEFITS	-	-	-	-	-	-		
4153-320 Legal Fees Legal services provided by Donahue, Tucker & Ciandella for on-going cases, questions of law for Select Board, attendance at Town Meeting. Planning & Zoning Boards use Atty. B. Waugh.	14,821	31,027	25,000	22,792	25,000	25,000	25,000	0.00%
4153-LEGAL BUDGET TOTAL:	14,821	31,027	25,000	22,792	25,000	25,000	25,000	0.00%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	14,821	31,027	25,000	22,792	25,000	25,000	25,000	0.00%
TOTALS	14,821	31,027	25,000	22,792	25,000	25,000	25,000	0.00%

<u>Budget Change</u>	
\$	-
%	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4155-110 Merit Wage Pool This is the pool allocated to give merit raises to employees based on performance evaluations. 3.0% Pool	-	-	3,274	-	58,098	58,098	58,098	1674.53%
4155-210 Health Insurance Health Insurance for eligible employees. Includes medical stipend \$4,000 x 6=\$24,000. Shown as lump sum to protect HIPPA rights.	440,977	468,815	477,000	450,422	545,281	545,281	545,281	14.31%
4155-211 Dental Insurance Dental Insurance for eligible employees. Shown as lump sum to protect HIPPA rights. (2014=LGC cr \$2,087)	-	38,619	41,345	36,309	42,397	42,397	42,397	2.54%
4155-215 Long Term Disability Insurance \$ 0.22 per \$100 of covered monthly payroll 2014: \$396/mo. 2015 & 2016: \$466/mo. x 12 = \$5,592	5,534	4,983	5,600	6,063	5,592	5,592	5,592	-0.14%
4155-220 Social Security Social Security for Medical Stipends 6 x \$4,000 x 6.2% = \$1,488		1,179	1,488	871	1,488	1,488	1,488	0.00%
4155-221 Medicare Medicare for Medical Stipends 6 x \$4,000 x 1.45% = \$348		331	348	345	348	348	348	0.00%
4155-250 Unemployment Insurance Coverage for all town employees. 2016: \$1,215	3,640	1,815	1,380	1,380	1,215	451	451	-67.32%
4155-260 Workers' Compensation Coverage for all town employees. (Primex credit 2013/14) 2016: \$71,032	24,833	24,475	65,770	53,222	71,032	12,432	12,432	-81.10%
4155-290 Life Insurance Expenses Basic life @ \$15,00 per FT employee. 2014: \$64/mo. 2015 & 2016: \$65/mo.= \$780 (2013 included EO health/dental)	18,615	731	780	953	780	780	780	0.00%
4155-291 Miscellaneous Personnel Expenses FSA cost: \$71.25 x 4 qtr. = \$285 - Policy #16 Police Officer benefit retiring under accidental disability = \$1,000 GT=\$1,285.	-	1,285	1,285	1,285	1,285	1,285	1,285	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION

4155-551 Employee Training & Education 2014: Line added to cover in-house training organized by the JLMC.	3,042	709	1,000	1,104	1,000	1,000	1,000	0.00%
4155-555 Employee Advertising 2014: Line added to centralize the cost of employment advertising.	-	1,653	2,000	2,960	2,000	2,000	2,000	0.00%
4155-PERSONNEL ADMINISTRATION BUDGET TOTAL	496,641	544,595	601,270	554,914	730,516	671,152	671,152	11.62%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	3,274	-	58,098	58,098	58,098	1674.53%
BENEFITS	493,599	542,233	594,996	550,850	669,418	610,054	610,054	2.53%
OTHER OPERATING EXPENSES	3,042	2,362	3,000	4,064	3,000	3,000	3,000	0.00%
TOTALS	496,641	544,595	601,270	554,914	730,516	671,152	671,152	11.62%

Budget Change	
\$	69,882
%	11.62%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4191-110 Planning Director Wages attributable to FT hourly position.	56,523	57,903	59,563	58,609	59,966	59,966	59,966	0.68%
4191-115 ZBA/Planning Board Chair Stipend Stipend paid to Chairs of PB & ZBA Boards.	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
4191-116 Code Enforcement Officer \$23.11/hr x 8hrs/wk x 52 wks = \$9,614 Mon/Wed. 8AM-Noon. Deputy included \$200.	8,100	9,353	9,409	9,712	9,614	9,614	9,614	2.18%
4191-140 Overtime Evening meetings & hearings for Planning & Zoning Boards.	611	703	700	454	700	700	700	0.00%
4191-220 Social Security Social security cost for employees 6.20%.	4,024	4,187	4,382	4,290	4,419	4,419	4,419	0.86%
4191-221 Medicare Medicare cost for employees 1.45%.	941	979	1,025	1,004	1,034	1,034	1,034	0.86%
4191-230 NH Retirement Full-time employee retirement at 11.17% of pay.	5,826	6,312	6,611	6,590	7,140	7,140	7,140	8.01%
4191-341 Telephone Office Phone = \$35/mo. x 12 = \$420 Building Inspector Cell \$32/mo. x 12 mo. = \$384 Total=\$804.	769	763	805	764	804	804	804	-0.12%
4191-346 Registry of Deeds MCRD records/updates for Town's Tax Maps.	-	-	75		75	75	75	0.00%
4191-390 Professional Services CAI Planning map maint. contract = \$475/Web GIS support \$500 RPC Master Plan (pop/economics)= \$2,000 CAI Query Manager support contract = \$1,800 CAI Street numbering contract (est. 15 per yr.) = \$675 Avitar Software \$2,000 Maint. Contract \$1,600 = \$3,600 Misc. Items: ESRI GIS software update, Master Plan, Zoning Ordinances, Site Plan & Subdivision Regs., revisions, admendments, build out analysyis, steno services, impact fee methodology & consult services \$500. Total=\$9,550.	6,361	6,509	7,477	8,452	9,550	9,550	9,550	27.73%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4191-530 Travel/Meals 40 miles/wk x 52 wks x IRS rate for Bldg. Inspector, MCRD, training, conferences and workshops.	1,127	1,192	1,175	1,271	1,175	1,175	1,175	0.00%
4191-540 Conferences/Training Conferences/Training/Workshops for Bldg. Insp. & Planning Dir.	75	-	500		500	500	500	0.00%
4191-550 Printing Master Plan, Ordinance & Regulation Handbook, monthly packets, Land Use Handbooks, Bldg. Code books, & business cards (PB/CEO). Any info to assist PB/ZBA & public with land use and building code matters.	201	175	500	241	500	500	500	0.00%
4191-555 Advertising Meetings/Hearings per RSA 676:7 Advertising costs reimbursed by the applicants for applications.	2,308	1,944	2,300	2,278	2,100	2,100	2,100	-8.70%
4191-560 Dues/Subscriptions CNHRPC includes planning research, sample ordinances, planning documents, regulations, access to census info & other data sources, grant info, review & comment on planning documents, GIS mapping, transportation planning, master planning assistance & Road Surface Mgmt. Software = \$6,158. Building Officials BOCA = \$295 International Code Council = \$150 Total=\$6,603	6,405	6,383	6,603	6,547	6,603	6,603	6,603	0.00%
4191-620 Office Supplies Moved to 4130-Executive in 2016.	1,455	906	1,200	763	-	-	-	-100.00%
4191-625 Postage Correspondence, monthly packets, certified abutter notices and building permits. Applicants pay for abutter notices. New law re: zoning amend. Notifications for districts. E-mailing permits to reduce costs.	941	2,383	1,700	544	1,500	1,500	1,500	-11.76%
4191-PLANNING BUDGET TOTAL:	96,667	100,692	105,024	102,519	106,680	106,680	106,680	1.58%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
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SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	66,234	68,959	70,672	69,775	71,280	71,280	71,280	0.86%
BENEFITS	10,791	11,478	12,017	11,884	12,593	12,593	12,593	4.79%
OTHER OPERATING EXPENSES	19,642	20,255	22,335	20,860	22,807	22,807	22,807	2.11%
TOTALS	96,667	100,692	105,024	102,519	106,680	106,680	106,680	1.58%

<u>Budget Change</u>	
\$	1,656
%	1.58%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4195-115 Part-time Seasonal Employee 13 hrs/wk x 32 wks x \$10.50 = \$4,368	5,080	903	4,368	1,381	4,368	4,368	4,368	0.00%
4195-220 Social Security Social security cost for employees 6.20%.	315	56	271	86	271	271	271	0.00%
4195-221 Medicare Medicare cost for employees 1.45%.	74	13	63	20	63	63	63	0.00%
4195-341 Telephone 2014: Phone service discontinued.	201		-		-	-	-	0.00%
4195-390 Professional Services Professional landscaper for all town cemeteries-\$ 19,500 Monument repairs - \$6,000 CVC Road Grading - \$3,500 Blackwater road grading \$2,200/upgrades \$3,000 Data development \$5,000 TOTAL= \$39,200 TRUST \$32796/TOWN \$6,404	27,353	9,115	8,000	12,083	6,404	6,404	6,404	-19.95%
4195-390-01 Memorial Garden Purchase of flowers, flush markers & maintenance.	490	510	800	430	2,000	2,000	2,000	150.00%
4195-410 Electricity Based on historical costs \$18.00 x 12 mo. = \$216.	247	216	220	216	216	216	216	-1.82%
4195-412 Water Based on historical costs.	569	605	750	674	605	605	605	-19.33%
4195-555 Advertising The posting of any public notices (bids etc.) Dog leash signage.	-	-	100	-	100	100	100	0.00%
4195-560 Dues/Subscriptions/Conferences NH Cemetery Association dues.	225	160	200	-	200	200	200	0.00%
4195-620 Office Supplies All office supplies including paper, envelopes, etc.	644	216	100	273	200	200	200	100.00%
4195-650 Groundskeeping/Maintenance/Mileage Supplies, grass seed, fertilizers, watering hoses, painting fences, repair water spigots, Maintenance & equipment repairs=\$470.Employee mileage reimbursement at IRS rate=\$500.Turn water on/off each year \$1,000 = \$1,970.	2,478	1,970	1,500	1,312	1,970	1,970	1,970	31.33%
4195 - CEMETERIES BUDGET TOTAL:	37,676	13,764	16,372	16,475	16,397	16,397	16,397	0.15%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	5,080	903	4,368	1,381	4,368	4,368	4,368	0.00%
BENEFITS	389	69	334	106	334	334	334	0.00%
OTHER OPERATING EXPENSES	32,207	12,792	11,670	14,988	11,695	11,695	11,695	0.21%
TOTALS	37,676	13,764	16,372	16,475	16,397	16,397	16,397	0.15%
					Budget Change			
					\$		25	
					%		0.15%	

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4196 - PROPERTY LIABILITY INSURANCE

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4196-520 Property Liability Insurance Coverage for all town property, buildings, bridges, vehicles and mobile equipment, general liability with surety bond for elected officials and employees. Deductible is \$1,000 per each occurrence. 2013: Switched from PLT to Primex.	64,477	71,088	74,830	74,830	75,000	73,364	73,364	-1.96%
4196 - PROPERTY LIABILITY INSUR. BUDGET TOTAL	64,477	71,088	74,830	74,830	75,000	73,364	73,364	-1.96%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	64,477	71,088	74,830	74,830	75,000	73,364	73,364	-1.96%
TOTALS	64,477	71,088	74,830	74,830	75,000	73,364	73,364	-1.96%
						Budget Change		
						\$	(1,466)	
						%	-1.96%	

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4210-110 Police Chief Wages attributable to position.	76,295	78,584	81,246	81,139	81,885	81,885	81,885	0.79%
4210-115 Full-Time Officer Wages Wages for 6 FT staff including 88hrs of holiday pay @ \$21.91 avg. 1 Sergeant 1 Corporal 4 Patrol Officers	279,442	287,710	303,710	284,301	275,303	275,303	275,303	-9.35%
4210-116 Part-Time Clerical Wages 32 hrs/wk x 52/wks x \$17.50/hr.=\$29,120	24,897	27,456	29,053	28,672	29,120	29,120	29,120	0.23%
4210-120 Part-Time Officer Wages 16 hrs/wk x 52/wks x \$19.14/hr=\$15,925	4,443	2,650	15,594	7,777	15,925	15,925	15,925	2.12%
4210-140 Overtime Estimated at 12 hrs/wk x \$37.55/hr=\$23,431	15,059	13,227	23,431	11,509	23,431	23,431	23,431	0.00%
4210-150 Training 3.5 hrs/officer/mo.=252 hrs x \$37.55/hr=\$9,463	4,387	4,764	9,463	4,051	9,463	9,463	9,463	0.00%
4210-151 Grants The expense associated with grants received. Reimbursed 100% shown on Revenue line 100-3359-006.	5,253	2,089	5,000	4,979	5,000	5,000	5,000	0.00%
4210-190 Special Events Traffic Details: 40 hrs.- holiday parades, political events, elections.	568	390	1,500	613	1,000	1,000	1,000	-33.33%
		-						
4210-220 Social Security Social security cost for non-sworn employees 6.20%.	1,825	2,098	2,768	2,498	2,793	2,793	2,793	0.89%
4210-221 Medicare Medicare cost for employees 1.45%.	5,858	6,028	6,800	6,094	6,396	6,396	6,396	-5.94%
4210-230 NH Retirement NH Retirement cost for eligible employees @ 26.38%.	90,464	98,733	109,652	100,447	104,486	104,486	104,486	-4.71%
4210-341 Telephone Includes all phone lines/cell phones/dispatch monthly charges.	9,110	8,871	10,800	8,492	10,500	10,500	10,500	-2.78%
4210-343 Office Equipment Various types of equipment to operate the office.	952	778	1,000	712	1,000	1,000	1,000	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4210-344 Contract Fees IMC User Fees - \$5,843 County Dispatch - \$26,345 County Attorney - Prosecution - \$7,985 Copy Machine - \$1,200 Generator Maintenance Fee = \$400 Computer Internet Secure Line = \$400 Total = \$42,173	36,922	35,450	41,223	35,897	42,173	42,173	42,173	2.30%
4210-350 Medical Services First Aid supplies.	135	205	250	201	250	250	250	0.00%
4210-355 Investigative Services Crime scene equipment and supplies.	1,075	760	1,000	944	1,000	1,000	1,000	0.00%
4210-360 Uniforms/Cleaning Purchase/maintenance of uniforms, ballistic vests, cleaning allowance. Note: 2012 Select Board reduced this line item by \$1,000.	3,889	3,967	4,000	4,993	4,000	4,000	4,000	0.00%
4210-366 Radio Repairs Repair of radios, radar certification.	1,278	2,471	2,500	2,250	2,500	2,500	2,500	0.00%
4210-410 Electricity \$500/mo. x 12 = \$6,000 - 24hr/7 day operation.	4,503	4,237	6,600	4,138	6,000	6,000	6,000	-9.09%
4210-411 Heating Fuel 1,800 gal. x \$2.50/gal. = \$4,500	4,996	5,666	6,300	3,396	4,500	4,500	4,500	-28.57%
4210-432 Training Ammunition/Range Supplies Ammunition and range supplies for required firearms training.	1,724	1,788	2,000	1,988	2,000	2,000	2,000	0.00%
4210-530 Travel/Meals Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at established rates as outlined in Personnel Policy.	145	305	250		250	250	250	0.00%
4210-540 Conferences/Training Attend conferences/training/workshops.	614	936	1,000	314	1,000	1,000	1,000	0.00%
4210-550 Printing Letterhead/business cards, etc.	163	465	500	469	500	500	500	0.00%
4210-560 Dues/Subscriptions Cost of dues/subscriptions.	120	250	200	100	200	200	200	0.00%
4210-600 New Equipment Purchase of office equipment.	2,623	2,194	3,000	2,634	3,000	3,000	3,000	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4210-620 Office Supplies Purchase of office supplies.	2,860	2,899	3,500	2,871	3,500	3,500	3,500	0.00%
4210-625 Postage Cost for mailings.	552	623	600	595	600	600	600	0.00%
4210-635 Gasoline/Oil 7,500 gal. x \$3.12/gal. = \$23,400	16,633	17,666	27,300	17,099	23,400	23,400	23,400	-14.29%
4210-640 Custodial Supplies Cost of cleaning supplies.	89	182	200	173	200	200	200	0.00%
4210-670 Books/Subscriptions/RSAs Cost for books/RSAs.	334	219	500	360	500	500	500	0.00%
4210-POLICE BUDGET TOTAL:	597,208	613,661	700,941	619,706	661,876	661,876	661,876	-5.57%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	410,344	416,870	468,997	423,041	441,127	441,127	441,127	-5.94%
BENEFITS	98,147	106,859	119,221	109,039	113,676	113,676	113,676	-4.65%
OTHER OPERATING EXPENSES	88,717	89,932	112,723	87,626	107,073	107,073	107,073	-5.01%
TOTALS	597,208	613,661	700,941	619,706	661,876	661,876	661,876	-5.57%

Budget Change	
\$	(39,065)
%	-5.57%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4215-115 Full-time Wages Wages for 6 FT employees @ 48/hr per wk x 52 wks.	298,142	307,934	308,655	296,847	312,350	312,350	312,350	1.20%
4215-116 Part-time Wages SHIFT COVERAGE: 3,000 hrs x avg. \$20.00=\$60,000. Fixed shift vacancies - 2,496 hrs. = \$30,470 Vacation coverage - 792 hrs. = \$108,035 Holiday coverage - 792 hrs. = \$12,379 Sick coverage - 432 hrs = \$12,379 Personal Hours - 144 hrs = \$2,251 Callback - 200 hrs = \$4,350 Training - 288 hrs = \$6,143 TOTAL = \$170,380 Estimated cost based on employees using all their accrued sick and vacation time. The fixed costs are the known shift vacancies using PT. Callback is an avg. for FT employees returning calls.	52,532	56,957	58,107	69,532	60,000	60,000	60,000	3.26%
4215-117 On-Call Ambulance Wages To pay EMT on-call time Sat/Sun 7-7 = 24hrs/wk X 52 wks X\$2.50/Hr = \$3,120 X 2 = 6,240			-		-	6,240	6,240	
4215-125 Call Ambulance Wages 2014: Moved to 4215-116.	1,821		-		-	-	-	
4215-140 Overtime Wages OT for late calls, call backs, major incidents and second ambulance calls. Two licensed people are required to operate the ambulance. Includes 48hr training for each FT +holiday OT +Regular holiday pay	52,958	58,838	40,000	62,875	46,000	46,000	46,000	15.00%
4215-220 Social Security Social security cost for employees 6.20%.	3,960	3,673	3,603	4,362	3,720	4,107	4,107	14.00%
4215-221 Medicare Medicare cost for employees 1.45%.	5,813	6,006	5,898	6,156	6,066	6,157	6,157	4.38%
4215-230 NH Retirement Full-time employee retirement at 29.16% of pay.	91,789	101,439	99,192	103,991	104,495	104,495	104,495	5.35%
4215-350 Medical Services Counseling for employees for tragic events. 15 Occupational Health Physicals X \$203=\$3,045	-	-	500	-	500	3,500	3,500	600.00%
4215-364 60 Ambulance Repairs Includes maintenance and repairs for both ambulances.	5,615	7,275	4,000	9,231	5,000	5,000	5,000	25.00%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4215-366 Radio Repairs Ambulance radio repairs.	-	458	300	210	300	300	300	0.00%
4215-390 Comstar Billing Service 546 transport calls x \$24.00/call = \$13,104	11,822	8,575	13,104	12,062	13,104	13,104	13,104	0.00%
4215-390-01 Contracts-Defibrillator Maintenance of 2 defibrillators and 2 donated LUCAS machines.	3,076	3,076	3,100	3,075	3,100	3,100	3,100	0.00%
4215-430 Equipment Repairs & Maintenance Repair equipment and maintenance costs for medical equipment including the LUCAS machines.	1,202	2,564	3,000	2,538	3,000	3,000	3,000	0.00%
4215-540 Conferences/Training Training and conferences including for mandatory certifications.	3,423	2,325	4,000	4,430	4,500	4,500	4,500	12.50%
4215-635 Diesel 2,800 gal. x \$3.00/gal. = \$8,400	8,718	10,053	9,800	9,956	8,400	8,400	8,400	-14.29%
4215-681 Uniforms/Safety Purchase EMS uniforms: 6 x \$600 each plus 6 x \$300 each = \$5,400	5,129	4,702	5,400	5,558	5,400	5,400	5,400	0.00%
4215-690 Medical Supplies Supplies necessary to maintain two ambulances.	10,264	12,534	15,000	13,747	15,000	15,000	15,000	0.00%
4215 - AMBULANCE SERVICE BUDGET TOTAL:	556,264	586,409	573,659	604,570	590,935	600,652	600,652	4.71%

NOTE: Offsetting income = **\$314,000**

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	405,453	423,729	406,762	429,254	418,350	424,590	424,590	4.38%
BENEFITS	101,562	111,118	108,693	114,509	114,281	114,758	114,758	5.58%
OTHER OPERATING EXPENSES	49,249	51,562	58,204	60,807	58,304	61,304	61,304	5.33%
TOTALS	556,264	586,409	573,659	604,570	590,935	600,652	600,652	4.71%

Budget Change	
\$	26,993
%	4.71%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4220-115 Fire Chief Wages Full-time wages attributable to position.	55,385	60,923	61,906	60,941	62,118	62,118	62,118	0.34%
4220-120 Part-Time Fire Wages PT wages for fire employees + Training.	37,011	24,191	30,000	56,990	30,000	30,000	30,000	0.00%
4220-125 Deputy Fire Chief Stipend \$1,584 per Deputy x 2 = \$3,168	792	1,584	3,168	1,584	3,168	3,168	3,168	0.00%
4220-220 Social Security Social security cost for employees 6.20%.	2,067	1,529	2,056	3,682	2,056	2,056	2,056	0.00%
4220-221 Medicare Medicare cost for employees 1.45%.	1,269	1,220	1,379	1,737	1,382	1,382	1,382	0.22%
4220-230 NH Retirement Full-time employee retirement at 29.16% of pay.	14,583	16,900	17,612	17,638	18,114	18,114	18,114	2.85%
4220-341 Telephone Two 911 phones, 4 phone lines, 5 cell phones, fax line, internet, and Hot Spot.	6,582	6,058	6,983	9,122	7,500	7,500	7,500	7.40%
4220-345 Computer Software Firehouse and "IamResponding" software contracts.	3,299	3,290	3,180	3,532	3,350	3,350	3,350	5.35%
4220-350 Medical Services Counseling for fire employees for tragic events.	-		1,000		1,000	1,000	1,000	0.00%
4220-366 Radio Repairs Radio repairs.	511	138	1,000		1,000	1,000	1,000	0.00%
4220-390 Professional Services Provides the ability for personnel to seek help from technical services and tuition.	1,254	414	1,500	3,147	1,500	1,500	1,500	0.00%
4220-390-01 Dispatch Mutual Aid Cost shared with area communities. Mutual Aid 24-hour dispatch, access to hazmat team, Chief Coordinator at major incidents.	54,530	50,928	54,530	52,247	54,530	54,530	54,530	0.00%
4220-410 Electricity Increase due to reno's completed, added second floor @ Con. + Hop FS	6,753	6,188	6,900	18,278	14,400	14,400	14,400	108.70%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4220-411 Heating Fuel Con Station: 50 tons pellets/\$227 per ton = \$11,350 Hop Station: #2 Fuel 900 gal. x \$2.50 = \$2,250 Propane for generator and stove = \$750	16,208	13,906	12,100	13,560	14,350	14,350	14,350	18.60%
4220-412 Water/Sewer Amount based on historical costs.	1,295	1,302	1,300	1,121	1,300	1,300	1,300	0.00%
4220-412-01 Hydrant Charge-Precinct Annual fee to the Contoocook Village Precinct.	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
4220-430 Equipment/Repair/Maintenance Maintenance on air compressor, gas meters and air packs.	4,741	7,979	4,200	4,948	4,500	4,500	4,500	7.14%
4220-431 Vehicle Maintenance Repair and maintenance for all fire vehicles: 1 car, 2 engines, 3 tankers, 1 forestry, 1 ladder.	6,271	7,034	9,000	9,348	9,000	9,000	9,000	0.00%
4220-540 Conferences/Training NH Fire Academy fire training & additional classes.	5,449	6,594	6,500	3,253	7,000	6,000	6,000	-7.69%
4220-555 Advertising/Fire Prevention Fire Prevention.	294		300	300	300	300	300	0.00%
4220-560 Dues/Subscriptions NFPA code books/Fire Chief Association/ Firefighting Magazines.	2,214	624	1,500	1,138	1,000	1,000	1,000	-33.33%
4220-610 Small Tools & Equipment Axes, chainsaws, ladders, hose adapters.	1,750	2,857	2,500	2,854	3,500	3,500	3,500	40.00%
4220-611 Radios Replace 1 pager, repairs for 37 pagers.	-	1,000	1,000	233	1,000	1,000	1,000	0.00%
4220-612 Equipment/Gear Replacement Turnout gear and accessories. Cost is approximately \$3,500 to fully equip/clothe new firefighter. Gear is replaced as needed for 10 yr life span.	4,715	5,823	5,500	5,117	7,000	5,500	5,500	0.00%
4220-620 Office Supplies Paper, stationary, business cards, printer ink, other office supplies.	1,603	1,748	1,600	2,784	1,600	1,600	1,600	0.00%
4220-625 Postage 2014: Moved to Office Supplies.	12		-					
4220-635 Diesel/Gasoline Gas: 520 gal. x \$3.00/gal. = \$1,560 Diesel: 1,500 gal. x \$3.00/gal. = \$4,500 TOTAL = \$6,060.	6,077	5,586	6,870	4,496	6,060	6,060	6,060	-11.79%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4220-640 Custodial Supplies Cleaning supplies for the two stations.	-	579	500	1,029	1,000	700	700	40.00%
4220-680 Public Relations Unanticiapated expenses for recognition.	679	837	1,000	1,313	1,000	1,000	1,000	0.00%
4220-681 Uniforms/Safety Equipment Chief's uniforms for year.	614	505	600	436	600	600	600	0.00%
4220-690 Rehab. Supplies Supplies needed for extended periods of ermergency calls.	978	659	1,500	1,958	1,500	1,500	1,500	0.00%
4220-691 Fire Exhaust/Generator Maintenance: Fire exhaust system = \$1,683 Generator = \$350 TOTAL: \$2,033	780		2,033	1,208	2,033	2,033	2,033	0.00%
4220 - FIRE DEPARTMENT BUDGET TOTAL:	238,716	231,396	250,217	284,994	263,861	261,061	261,061	4.33%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	93,188	86,698	95,074	119,515	95,286	95,286	95,286	0.22%
BENEFITS	17,919	19,649	21,047	23,057	21,552	21,552	21,552	2.40%
OTHER OPERATING EXPENSES	127,609	125,049	134,096	142,422	147,023	144,223	144,223	7.55%
TOTALS	238,716	231,396	250,217	284,994	263,861	261,061	261,061	4.33%

Budget Change	
\$	10,843
%	4.33%

2016 - BUDGET LINE EXPLANATION
ACCOUNT 4290 - EMERGENCY MANAGEMENT

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4290-120 Emergency Management Director Wages	-	-	-	-	-			0.00%
4290-220 Social Security Social security cost for employees 6.20%.	-	-	-	-	-			0.00%
4290-221 Medicare Medicare cost for employees 1.45%.	-	-	-	-	-			0.00%
4290-540 Grants Placeholder for Emergency Management budget. Expense is related to FEMA grants with the grant covering the cost.	-	-	1	(44)	1	1	1	0.00%
4290 EMERGENCY MANAGEMENT BUDGET TOTAL:	-	-	1	(44)	1	1	1	0.00%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	-	1	(44)	1	1	1	0.00%
TOTALS	-	-	1	(44)	1	1	1	0.00%
						Budget Change		
						\$	-	
						%	0.00%	

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - HIGHWAY ADMINISTRATION

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4311-110 Highway Superintendent FT wages attributable to position. - As per Offer	60,923	62,142	64,424	59,045	62,525	62,525	62,525	-2.95%
4311-115 Full-time Highway Wages Wages for 7 FT Employees 1 Assistant Superintendent 1 Mechanic 4 Heavy Equipment Operators 1 Light Equipment Operator	274,090	280,041	290,438	275,549	282,235	282,235	282,235	-2.82%
4311-120 Part-time Highway Wages Winter plowing & summer flagging	4,870	14,537	14,100	10,864	14,100	14,100	14,100	0.00%
4311-140 Overtime Mostly for winter plowing.	57,093	62,095	54,000	51,285	54,000	54,000	54,000	0.00%
4311-220 Social Security Social security cost for employees 6.20%.	24,558	25,459	26,224	24,622	25,597	25,597	25,597	-2.39%
4311-221 Medicare Medicare cost for employees 1.45%.	5,743	5,954	6,133	5,758	5,986	5,986	5,986	-2.39%
4311-230 NH Retirement Full-time employee retirement at 11.17% of pay.	40,184	42,437	44,852	41,764	46,934	46,934	46,934	4.64%
4311-341 Telephone Phones/Cell phones/Internet service/Fire alarm.	6,055	5,155	5,600	6,068	5,600	5,600	5,600	0.00%
4311-350 Medical Supplies Stock for shop medical cabinet, ear plugs, & other safety equipment.	-	170	200	9	200	200	200	0.00%
4311-352 Alcohol/Drug Testing Employees tested on a regular basis. This is a federal requirement.	1,261	1,327	1,300	1,195	1,300	1,300	1,300	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - HIGHWAY ADMINISTRATION

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4311-360 Uniform Service Uniforms for town employees per Personnel Policy.	5,428	6,877	7,500	7,380	7,500	7,500	7,500	0.00%
4311-410 Electricity 2014: New building.	6,718	6,945	9,000	8,261	9,000	9,000	9,000	0.00%
4311-411 Heating Fuel 2014: New building.	8,378	15,327	10,500	10,157	10,500	10,500	10,500	0.00%
4311-540 Conferences/Training Training with Primex, NHMA, UNH to expand employee's knowledge of profession.	50	940	1,000	720	1,000	1,000	1,000	0.00%
4311-555 Advertising Cost of advertising for bids moved to 4130-555.	358		-				-	
4311-620 Office Supplies Includes ink cartridges, ink jet printer, paper, envelopes, etc.	305	336	500	985	500	500	500	0.00%
4311-681 Safety Equipment/Boots Safety equipment including vests, rain gear, steel toe boots per Personnel Policy.	1,409	2,882	3,000	1,945	3,000	3,000	3,000	0.00%
4311 - HIGHWAY ADMINISTRATION BUDGET TOTAL:	497,423	532,624	538,771	505,607	529,978	529,978	529,978	-1.63%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	396,976	418,815	422,962	396,743	412,860	412,860	412,860	-2.39%
BENEFITS	70,485	73,850	77,209	72,144	78,518	78,518	78,518	1.70%
OTHER OPERATING EXPENSES	29,962	39,959	38,600	36,720	38,600	38,600	38,600	0.00%
TOTALS	497,423	532,624	538,771	505,607	529,978	529,978	529,978	-1.63%

Budget Change	
\$	(8,793)
%	-1.63%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4312-366 Radio Repairs Purchase radios/repairs. Every vehicle has a 2-way radio. Purchase bluetooth headsets.	1,099		500	1,007	2,000	2,000	2,000	300.00%
4312-380 Shimming/Paving 1. E Penacook Rd-Shim = \$190,000 2. Kearsarge Ave to High School-Reconstruct = \$75,000 3. High School-Grind & repave = \$19,000 4. Garrison Ln-Shim = \$30,000 5. Sidewalk +/- New Construction = \$56,000 Note:\$85,695 encumbered. TOTAL = \$370,000 (with sidewalk) NOTE: Includes the sidewalk, for \$370,000. (Delete sidewalk-reduce by \$56,000).	333,530	235,859	310,000	284,893	370,000	321,000	321,000	3.55%
4312-393 Tree Services Hire contractor to remove large trees.	1,900	3,150	2,000	20,300	5,000	5,000	5,000	150.00%
4312-430 Equipment Repairs/Maintenance Repair snowplows, truck engines, and other pieces of equipment.	17,982	28,016	28,000	22,180	28,000	28,000	28,000	0.00%
4312-431 Equipment Replacement Replacement of chain saws, shovels, rakes, other small equipment and upkeep.	2,615	2,772	3,000	3,803	3,000	3,000	3,000	0.00%
4312-440 Equipment Lease/Contracts Equipment rental: rollers, excavator, roadside mower, bull dozer and for hiring snow plowing contractors.	59,941	49,381	50,000	42,298	60,000	60,000	60,000	20.00%
4312-460 Engineering Penacook Road & Kearsarge Avenue & Culvert Engineering = \$60,000.		44,043	41,000	61,553	60,000	30,000	30,000	-26.83%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4312-630 Maintenance Repair Supplies Hoses, belts, filters, tools for shop, etc. Requesting add'l \$2,000 for diagnostic scan tool for the mechanic.	12,722	25,399	23,000	25,887	25,000	25,000	25,000	8.70%
4312-630-01 Police Vehicle Repairs & Maintenance Parts, filters, tires for cruisers and motorcycles.	3,497	3,094	4,000	3,658	5,000	5,000	5,000	25.00%
4312-632 Tires/Tubes/Chains Tires, tire repairs, chains for all town trucks & equipment.	6,377	12,075	6,000	5,784	6,000	6,000	6,000	0.00%
4312-635 Gas/Oil Gas, diesel, lubricants, engine oils. 20,000 x \$4.00=\$80,000	92,861	85,495	80,000	58,626	80,000	75,000	75,000	-6.25%
4312-680 Culverts/Catch Basins Routine culvert replacement & damage repairs.	7,054	4,742	6,000	9,108	6,000	6,000	6,000	0.00%
4312-682 Sand Purchase sand for winter months & screener. (W. Hop. pit depleted)	5,617	19,829	7,000	4,704	25,000	25,000	25,000	257.14%
4312-683 Salt Purchase road salt.	66,866	102,324	75,000	98,420	85,000	85,000	85,000	13.33%
4312-684 Bituminous Product Product used for calcium chloride for gravel roads, shimming, sealing.	13,172	17,110	20,000	18,367	20,000	20,000	20,000	0.00%
4312-685 Guardrails Replacement of guardrails.	-		5,000	672	5,000	5,000	5,000	0.00%
4312-686 Signs/Striping For all signs and painting of crosswalks and lines.	4,110	4,352	6,000	4,699	6,000	6,000	6,000	0.00%
4312-690 General Supplies Paper products, trash bags, nuts & bolts, cutting edges, fabrication supplies, cleaning supplies, paints for truck and shop.	4,675	9,188	6,500	9,298	6,500	6,500	6,500	0.00%
4312-690-01 Gravel 2015: 5,000 yards crushed cost \$30,000.	7,652	15,383	17,000	7,567	30,000	30,000	30,000	76.47%
4312 - STREETS & HIGHWAYS BUDGET TOTAL:	641,670	662,212	690,000	682,824	827,500	743,500	743,500	7.75%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	641,670	662,212	690,000	682,824	827,500	743,500	743,500	7.75%
TOTALS	641,670	662,212	690,000	682,824	827,500	743,500	743,500	7.75%
					<u>Budget Change</u>			
					\$		53,500	
					%		7.75%	

**2016 - BUDGET LINE ITEM EXPANATION
ACCOUNT 4316 - STREET LIGHTING**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4316-410 Street Lighting Cost for 7 town street lights \$195/mo. x 12 mo. = \$2,340	2,097	2,135	2,340	2,177	2,340	2,340	2,340	0.00%
4316 - STREET LIGHTING BUDGET TOTAL:	2,097	2,135	2,340	2,177	2,340	2,340	2,340	0.00%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	2,097	2,135	2,340	2,177	2,340	2,340	2,340	0.00%
TOTALS	2,097	2,135	2,340	2,177	2,340	2,340	2,340	0.00%

Budget Change	
\$	-
%	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	BudCom Approved 2016	Percent Change
4324-115 Full-Time Employee Wages 2 Full-time (40hrs/wk \$79,331 + 1/2 FT (20hrs/wk \$30,586) plus \$1,500 for holidays worked \$51.84 x 40hrs/wk x 52 wks. = \$109,917 + \$1,500 = \$111,417	101,661	107,906	110,653	107,835	111,417	111,417	111,417	0.69%
4324-120 Part-Time Employee Wages Hours to perform all necessary tasks varies from week to week & season to season. 2 PT employees are adjusted as needed, but averages on an annual basis makes the following generally applicable: 1 PT 34 hrs/wk - familiar with all aspects of operations 1 PT 32 hrs/wk - loader work, plowing, off-hour duties 1 PT 34 hrs/wk -	77,855	78,244	84,442	82,554	84,869	84,869	84,869	0.51%
4324-140 Overtime Wages Includes holiday, training, after hours meetings, maintenance projects. Hours of operation are in the Refuse Ordinance to insure trash hauler, businesses, contractors, residents are provided reliable, consistent SW disposal services. Must operate during holidays, inclement weather & breakdowns. A lot of effort is placed to perform necessary tasks, (i.e. snow removal) during off-hours utilizing straight time.	7,179	6,049	6,000	8,649	6,000	6,000	6,000	0.00%
4324-220 Social Security Social security cost for employees 6.20%.	11,339	11,721	12,468	12,262	12,542	12,542	12,542	0.59%
4324-221 Medicare Medicare cost for employees 1.45%.	2,652	2,741	2,916	2,868	2,933	2,933	2,933	0.59%
4324-230 NH Retirement Full-time employee retirement at 11.17% of pay.	10,688	11,824	12,797	12,533	13,820	13,820	13,820	8.00%
4324-341 Telephone Telephone/Internet/Fax services @ \$137.50/mo. x 12 mo. = \$1,650.	1,571	1,676	1,620	1,620	1,650	1,650	1,650	1.85%
4324-342 Alarm Cost of annual monitoring.	160	160	160	188	188	188	188	17.50%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	BudCom Approved 2016	Percent Change
4324-345 Computer Software Scale system software support.	2,184	1,053	1,076	1,074	1,130	1,130	1,130	5.02%
4324-410 Electricity Electric service estimate \$10,000	7,319	8,998	9,500	8,575	10,000	10,000	10,000	5.26%
4324-416 Trash Transport & Disposal Act. Tonnage 2012= 2,750 *2015=last year of current contract. 2013 = 2,654 2014 = 2,650 2015 = 2,700 2016 est. tonnage=2,750 x \$69.00 ton=\$189,750. New contract.	184,028	187,502	192,125	188,229	189,750	189,750	189,750	-1.24%
4324-418 Demolition Haulage Approx. 40 trips of SSW, shingles & C & D x \$175.=\$7,000.	5,442	6,650	7,000	5,775	7,000	7,000	7,000	0.00%
4324-419 Demolition Tipping Fees To ERRCO 275 tons x \$45.02 (SSW) = \$12,381 To ERRCO 130 tons x \$50.2048.10 (Shingles) = \$6,526 To ERRCO 280 tons x \$79.50 (C&D) = \$22,260 TOTAL=\$41,167. 2015 @ 2014 pace on quantity.	31,945	44,781	40,476	33,528	41,167	41,167	41,167	1.71%
4324-429 Building Equipment Repairs/Maintenance Computerized scale system, loader, trailers, tractor forklift, trash packers, phase converters, buildings. 2016: Looking at recycling building repairs, replacing shed blocks, roof leaks, water line replacement, foundation leak, upgrade cameras, & regular maint. All 3 trash trailers need 2 mo. safety checks, brakes when necessary, hydraulic maint., etc.	37,676	25,393	25,000	36,766	25,000	25,000	25,000	0.00%
4324-440 Equipment Rental Excavator for lagoons = \$1,500 Screen for compost= \$1,000 Electronic disposal = \$7,500 2015: Line reduced due to long term relationship w/vendor, which now gives us VT rates (about zero for disposal). We still have to pay for trailer rental & shipping.	10,298	8,011	10,000	15,859	10,000	10,000	10,000	0.00%
4324-530 Travel/Meals Mileage reimbursement at IRS rate for employees to use personal vehicle for Town busiess to Town Hall/Highway Department, hardware store, well house, NHDES lab, EAI and to job related training, seminars, conferences, etc	2,094	2,168	2,000	2,212	2,200	2,200	2,200	10.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	BudCom Approved 2016	Percent Change
4324-540 Conferences/Training NERRA dues, Hopkinton & Webster Training classes, state scale fees, SW certification renewals and wight master renewals.	2,003	1,623	1,500	1,797	1,700	1,700	1,700	13.33%
4324-620 Office Supplies Supplies: ink cartridges, ink jet printers, paper, envelopes, etc.	1,105	1,316	1,201	1,196	1,200	1,200	1,200	-0.08%
4324-635 Gas/Oil Gas, diesel, lubricants, engine oil, hydraulic oil, etc. 3,150 x \$2.50 = \$7,875.	9,333	9,970	9,300	6,394	7,875	7,875	7,875	-15.32%
4324-681 Uniforms/Safety Equipment Uniform allowance and safety equipment costs.	2,100	2,257	2,300	2,520	2,300	2,300	2,300	0.00%
4324-690 General Supplies Lawnmowers, trimmers, hand tools, pallets, gaylords, bailing wire, device calcium, gloves, etc	10,306	7,341	7,000	10,144	7,000	7,000	7,000	0.00%
4324 - TRANSFER STATION BUDGET TOTAL:	518,938	527,384	539,534	542,578	539,741	539,741	539,741	0.04%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	BudCom Approved 2016	Percent Change
WAGES	186,695	192,199	201,095	199,038	202,286	202,286	202,286	0.59%
BENEFITS	24,679	26,286	28,181	27,663	29,295	29,295	29,295	3.95%
OTHER OPERATING EXPENSES	307,564	308,899	310,258	315,877	308,160	308,160	308,160	-0.68%
TOTALS	518,938	527,384	539,534	542,578	539,741	539,741	539,741	0.04%

Budget Change	
\$	207
%	0.04%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4325 - SOLID WASTE - LANDFILL**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4325-390 Engineering Fees Nobis Contract (Landfill GMP & Post Closure Monitoring & Septage Lagoon Facility) for annual reporting programs. Nobis = \$20,000, Private well contingency=\$2,500, Community Well testing =\$1,000 = \$23,500. (2015 GMP renewal year).	19,238	19,912	35,000	31,138	23,500	23,500	23,500	-32.86%
4325-391 Professional Services (Lagoons) For required annual state report regarding septage lagoons. It is kept separate because Warner is not liable for these costs.	-		300		300	300	300	0.00%
4325-419 Hazardous Waste Day Includes costs for Hopkinton & Webster. Annual event is held in Henniker and is highly attended.	7,500	8000	8,000	8000	8,000	8,000	8,000	0.00%
4325 - SOLID WASTE-LANDFILL BUDGET TOTAL:	26,738	27,912	43,300	39,138	31,800	31,800	31,800	-26.56%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	26,738	27,912	43,300	39,138	31,800	31,800	31,800	-26.56%
TOTALS	26,738	27,912	43,300	39,138	31,800	31,800	31,800	-26.56%

Budget Change	
\$	(11,500)
%	-26.56%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4327 - SOLID WASTE-COMMUNITY WELL

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4327-115 Part-Time Employee Wages Overtime on-call duty & Sun. pump-house rounds for CWS. The daily round/operational duties Mon-Sat mostly performed as part of employees' regular duties.	7,656	\$7,617	7,790	\$4,005	2,500	2,500	2,500	-67.91%
4327-220 Social Security Social security cost for employees 6.20%.	-	292	483	240	155	155	155	-67.91%
4327-221 Medicare Medicare cost for employees 1.45%.	-	68	113	56	36	36	36	-67.91%
4327-230 NH Retirement Full-time employee retirement at 11.17% of pay.	-	539	855	445	279	279	279	-67.32%
4327-390 Professional Services-New 2016 Private back up services.					2,500	2,500	2,500	100.00%
4327-410 Electricity Pump-house = \$100/mo. x 12 mo. = \$1,200 Electric heater used during winter months = \$800 Total=\$2,000.	1,888	1,759	2,000	1,900	2,000	2,000	2,000	0.00%
4327-411 Propane Propane for backup generator only. Tank is refilled each fall. 240 gal. x \$2.50/gal.=\$600	244	510	500	816	600	600	600	20.00%
4327-431 Maintenance Maintenance CWS facility - operational equipment, treatment components/monitoring devices, etc.	1,481	1,825	1,000	6,217	2,500	2,500	2,500	150.00%
4327-690 Supplies Two cartridge filters used for arsenic treatment tank protection and iron removal at cost approximatley \$1,700 per year. The PH adjustment system which is intended to optimize the lifespan of the arsenic treatment tanks, utilizes about \$800 per year of food grade Carbon Dioxide. Includes other misc. supplies as required.	1,783	1,540	2,500	1,006	2,500	2,500	2,500	0.00%
4327-SOLID WASTE-COMMUNITY WELL TOTAL:	13,052	14,150	15,240	14,685	13,071	13,071	13,071	-14.24%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4327 - SOLID WASTE-COMMUNITY WELL

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
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SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	7,656	7,617	7,790	4,005	2,500	2,500	2,500	-67.91%
BENEFITS	-	899	1,450	741	471	471	471	-67.56%
OTHER OPERATING EXPENSES	5,396	5,634	6,000	9,939	10,100	10,100	10,100	68.33%
TOTALS	13,052	14,150	15,240	14,685	13,071	13,071	13,071	-14.24%

Budget Change	
\$	(2,170)
%	-14.24%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4411 - ANIMAL CONTROL**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4411-110 Animal Control Officer Part time position. Salary = \$500/mo. x 12=\$6,000.	4,500	6,000	6,000	5,848	6,000	6,000	6,000	0.00%
4411-220 Social Security Social security cost for employees 6.20%.	-		372	93	372	372	372	0.00%
4411-221 Medicare Medicare cost for employees 1.45%.	65	87	87	87	87	87	87	0.00%
4411-390 Pest Control Cost associated with care of animals.	129	261	100	82	100	100	100	0.00%
4411-530 Travel/Meals Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy.	-		350		350	350	350	0.00%
4411-540 Conferences/Training Annual registration fees.	-		50		50	50	50	0.00%
4411-560 Dues/Subscriptions Annual dues & subscription costs.	-		25		25	25	25	0.00%
4411-610 NHSPCA Dues Annual dues & supplies for care of animals.	-	68	100		100	100	100	0.00%
4411 - ANIMAL CONTROL BUDGET TOTAL:	4,694	6,416	7,084	6,110	7,084	7,084	7,084	0.00%

NOTE: Cost is offset by the Ella Tarr Trust with an annual payment of approximately \$6,000.

SUMMARY				YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	4,500	6,000	6,000	5,848	6,000	6,000	6,000	0.00%
BENEFITS	65	87	459	180	459	459	459	0.00%
OTHER OPERATING EXPENSES	129	329	625	82	625	625	625	0.00%
TOTALS	4,694	6,416	7,084	6,110	7,084	7,084	7,084	0.00%

Budget Change
\$ -
% 0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4415 - COMMUNITY AND HEALTH ORGANIZATIONS

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4415-XXX CASA This request has come in the last couple of years. It has been added for discussion purposes. The Human Service Advisory Committee is presently reviewing this request.	-	-	-	-	500	-		100.00%
4415-XXX American Red Cross This request has come in the last couple of years. It has been added for discussion purposes. The Human Service Advisory Committee is presently reviewing this request.	-	-	-	-	2,577	-		100.00%
4415-391 Rescue Squad Payment to the Hopkinton Rescue Squad. This is a stipend payment to support the private organization, which provides heavy rescue service to the Town.	8,775	8,775	8,775	8,775	8,775	8,775	8,775	0.00%
4415-392 Community Action Program (CAP) This group provides transportation, meals-on-wheels, food pantry, fuel & electric assistance and WIC to Hopkinton residents.	5,552	5,552	5,552	5,552	5,900	5,900	5,900	6.27%
4415-COMMUNITY SERVICES BUDGET TOTAL:	14,327	14,327	14,327	14,327	17,752	14,675	14,675	2.43%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	14,327	14,327	14,327	14,327	17,752	14,675	14,675	2.43%
TOTALS	14,327	14,327	14,327	14,327	17,752	14,675	14,675	2.43%

Budget Change	
\$	348
%	2.43%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4441-110 Human Services Coordinator FT wages attributable to the position.	43,970	45,215	46,571	45,899	46,886	46,886	46,886	0.68%
4441-220 Social Security Social security cost for employees 6.20%.	2,591	2,661	2,887	2,748	2,907	2,907	2,907	0.68%
4441-221 Medicare Medicare cost for employees 1.45%.	606	622	675	643	680	680	680	0.68%
4441-230 NH Retirement Full-time employee retirement at 11.17% of pay.	4,484	4,870	5,109	5,111	5,518	5,518	5,518	8.02%
4441-341 Telephone Office phone: \$31.00/mo. x 12 mo. = \$372 Cell phone: \$39.00/mo. x 12 mo. = \$468 TOTAL = \$840	814	834	850	795	840	840	840	-1.18%
4441-530 Travel & Meetings Includes reimbursement for mileage at IRS rate to meetings, conferences, trainings, educational opportunities, house calls to clients and appointments at other agencies/businesses, as needed to perform duties of the office.	2,545	1,953	2,500	2,048	2,500	2,500	2,500	0.00%
4441-540 Memberships/Conferences/Training NHLWAA Dues \$30 annually & \$90 Conference = \$120 Conference of Aging = \$90 NHLAA meetings = 10 x \$15 = \$150. All other trainings & education paid for by Coordinator. TOTAL \$360.	204	225	450	188	360	360	360	-20.00%
4441-620 Office Supplies Moved to 4130-Executive in 2016	225	375	350	59	-	-		-100.00%
4441-625 Postage Moved to 4130-Executive in 2016	25	143	160	99	-	-		-100.00%
4441 - HUMAN SERVICES ADMINISTRATION BUDGET	55,464	56,898	59,553	57,590	59,691	59,691	59,691	0.23%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	43,970	45,215	46,571	45,899	46,886	46,886	46,886	0.68%
BENEFITS	7,681	8,153	8,672	8,502	9,105	9,105	9,105	5.00%
OTHER OPERATING EXPENSES	3,813	3,530	4,310	3,189	3,700	3,700	3,700	-14.15%
TOTALS	55,464	56,898	59,553	57,590	59,691	59,691	59,691	0.23%

Budget Change	
\$	139
%	0.23%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4445 - WELFARE VENDOR PAYMENTS**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	BudCom Approved 2016	Percent Change
No Wages	-	-	-	-	-	-		
No Benefits	-	-	-	-	-	-		
4445-390 Welfare Vendor Payments General assistance payments are made on behalf of clients needing assistance in various areas. The majority of payments are made for food, rent, utilities, & fuel. Some assistance is rendered for transportation & medical expenses. Many in their 50's are unemployed or under employed. New job development seems to be in the low paying service industries. Some cases become long term, because the client is applying for disability through Social Security. The State of NH continues to cut back on services & assistance programs. We continue to be fortunate with the generously donated fuel assistance account.		-	55,000	1,000	55,000	50,000	50,000	-9.09%
4445-390-01 Welfare Vendor Payments - Food	2,256	2,750	-	2,075	-	-		
4445-390-02 Welfare Vendor Payments - Housing	42,822	27,810	-	35,629	-	-		
4445-390-03 Welfare Vendor Payments - Heating/Electric	5,675	6,448	-	2,572	-	-		
4445-390-04 Welfare Vendor Payments - Medication/Other	754	939	-		-	-		
4445-390-05 Welfare Vendor Payments - Medical	200		-		-	-		
4445-390-06 Welfare Vendor Payments - Electricity	2,183	961	-	1,068	-	-		
4445-390-10 Welfare Vendor Payments - Other	3,611	2,362	-	2,827	-	-		
4445- WELFARE VENDOR BUDGET TOTAL:	57,501	41,270	55,000	45,171	55,000	50,000	50,000	-9.09%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	BudCom Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	57,501	41,270	55,000	45,171	55,000	50,000	50,000	-9.09%
TOTALS	57,501	41,270	55,000	45,171	55,000	50,000	50,000	-9.09%
					<u>Budget Change</u>			
					\$		(5,000)	
					%		-9.09%	

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4520-110 Recreation Director FT wages attributable to position.	46,465	34,570	47,870 (10,000)	39,100	45,760	45,760	45,760	-4.41%
4520-116 Kimball Pond Staff Pond Director - \$13.00/hr x 40 hrs/wk x 9 wks = \$4,680 2-Lifeguards - \$11.00/hr x 40 hrs/wk x 9 wks = \$7,920 3- Lifeguards-\$10.00/hr x 20 hrs/wk x 9 wks = \$5,400 =Total \$18,000 1-Requesting add'l Lifeguard @ \$3,960 -INCLUDED Total= \$21,960.	17,308	17,586	18,000	20,313	21,960	18,000	18,000	0.00%
4520-130 Recreation Part-Time Staff Field Liner-\$12.00/hr x 4 hrs/wk x 32/wks=\$1,536 + football \$432 Clear Ice Rink=\$600 = Total \$2,568. 2015 inc. only field liner.	2,130	3,971	1,500	2,592	2,568	1,200	1,200	-20.00%
4520-220 Social Security Social security cost for employees 6.20%.	4,002	3,958	4,177	3,324	4,358	4,028	4,028	-3.58%
4520-221 Medicare Medicare cost for employees 1.45%.	936	926	977	777	1,019	942	942	-3.58%
4520-230 NH Retirement Full-time employee retirement at 11.17% of pay.	4,739	4,692	5,251	3,131	5,386	5,386	5,386	2.56%
4520-341 Telephone Telephone, Internet, Kimball Pond seasonal land-line/Senior Ctr. \$280/mo. x 12 = \$3,360	3,151	3,064	3,360	3,214	3,360	3,360	3,360	0.00%
4520-390 Criminal Records Check Criminal and motor vehicle checks - 12 employees x \$70 = \$840	962	684	980	332	840	840	840	-14.29%
4520-410 Electricity George's Park lights and shack, Houston Field shack, Kimball Pond shack, Kimball Cabins, Slusser Senior Center.	11,004	10,298	11,500	11,111	11,500	11,500	11,500	0.00%
4520-411 Heating/Fuel Senior Ctr. 1,400 @ \$2.50/gal.=\$4,125	3,340	6,027	4,000	3,729	4,125	3,500	3,500	-12.50%
4520-411-01 Propane Slusser Senior Center stove & fireplace.	1,634	1,665	1,680	1,274	1,680	1,680	1,680	0.00%
4520-412 Sewer/Water Slusser Senior Center water & sewer costs.	521	535	400	565	550	550	550	37.50%
4520-440 Equipment Leases/Contracts Porta-Potties for Kimball Pond, Cabins, Gazebo, Special Events and equipment rental = \$2,200	1,942	1,340	1,750	1,909	2,200	2,200	2,200	25.71%
4520-530 Travel & Meals IRS reimbursement rate for employees and volunteers to use personal vehicle to attend training, seminars, & shopping on town business. Meals per Personnel Policy.	1,925	1,702	2,000	193	2,000	2,000	2,000	0.00%
4520-540 Conferences & Training	730	340	1,000		1,000	1,000	1,000	0.00%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
Fees associated with NHRPA, NHASC, NNERP & training events.								
4520-555 Advertising For special events, recreation news, announcements, press releases, advertisements, pamphlets, newsletters, signage, etc.	1,414	-	-		-	-		
4520-560 Dues/Membership Fees/Subscriptions Dues/Subscriptions: ASCAP, MPLC, NRPA, NHRPA, NHASC, Sam's Club. Magazines, newspapers & books for Slusser Sr. Ctr.	569	392	550	1,461	1,000	1,000	1,000	81.82%
4520-620 Office Supplies Cartridges, file folders, binders, envelopes, paper, calendars, etc.	1,447	1,430	1,350	1,646	1,500	1,500	1,500	11.11%
4520-621 Copier Maintenance Annual maintenance contract and toner for copier.	904		520	475	500	500	500	-3.85%
4520-625 Postage Postage for mailings.	69	334	350		350	350	350	0.00%
4520-630 Field Materials Lime & paint to line fields for soccer/baseball/softball/lacrosse/ ADD football \$1,000 + goal tethers/signage/gate locks.	3,642	2,908	3,000	3,991	4,250	1,500	1,500	-50.00%
4520-635 Kimball Pond Expense Water Safety testing \$200	1,470	382	550	403	200	200	200	-63.64%
4520-RECREATION BUDGET TOTAL:	110,303	96,804	100,765	99,540	116,106	106,995	106,995	6.18%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	65,903	56,127	57,370	62,005	70,288	64,960	64,960	13.23%
BENEFITS	9,677	9,576	10,405	7,232	10,763	10,355	10,355	-0.48%
OTHER OPERATING EXPENSES	34,723	31,101	32,990	30,303	35,055	31,680	31,680	-3.97%
TOTALS	110,303	96,804	100,765	99,540	116,106	106,995	106,995	6.18%

Budget Change	
\$	6,230
%	6.18%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4521 - BUILDINGS GROUNDS

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4521-115 Full-Time Wages Asst. Supt. B&G and 1 Light Equipment Operator = \$78,978 Proposed New Employee Begin May 2 34wks x 40hrs x \$15.50 = \$21,080 (in this line) SS - 6.2% x \$21,080 = \$1,307 (added below) Medicare - 1.45% x \$21,080 = \$307 (added below) NHRS 11.17% x \$21,080 = \$2,354 (added below) TOTAL 2016 for new employee = \$25,048 (Total for full year would be = \$38,535)	74,002	79,354	78,454	77,361	100,058	100,058	100,058	27.54%
4521-120 Part-Time Wages SUMMER 2 PT Grounds keepers to mow & maintain fields and grounds. 2 x 32hrs/wk x 30 wks x \$13 = \$24,960 WINTER 1x 10hrs/wk x 20/wks x \$13 = \$2,600 TOTAL = \$27,560	18,548	21,360	28,000	30,620	28,000	16,000	16,000	-42.86%
4521-220 Social Security Social security cost for employees 6.20%.	5,979	6,084	6,600	6,288	7,940	7,196	7,196	9.02%
4521-221 Medicare Medicare cost for employees 1.45%.	1,399	1,423	1,544	1,471	1,857	1,683	1,683	9.02%
4521-230 NH Retirement Full-time employee retirement at 11.17% of pay.	8,321	9,112	8,606	9,299	11,176	11,176	11,176	29.86%
4521-410-001 Contoocook Water Fountain Expenses Electricity for fountain - \$20/mo. x 12 mo. = \$240	229	223	240	234	240	240	240	0.00%
4521-410-02 Rowell Bridge Expenses Phone \$48/mo. x 12 = \$576 Electric- \$19/mo. x 12 = \$228 = \$804.	725	728	800	730	804	804	804	0.50%
4521-429 Building Repairs Repairs and maintenance on town buildings, hardware, paint, doors, windows, wood, light bulbs, fire alarm and emergency light batteries, plumbing and fixtures, A/C and heat management, pressure washing buildings. 2016: Houston Barn study = \$10,000	11,937	12,180	16,500	16,170	26,000	16,500	16,500	0.00%
4521-430 Equipment Repairs/Maintenance Repair John Deere, Kubota, mower blades, belts, tires, weed wackers, hoses, etc.	4,259	3,194	4,000	3,959	4,000	4,000	4,000	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4521 - BUILDINGS GROUNDS

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4521-431 Grounds Maintenance Irrigation supplies (power/water). Maintenance includes fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, etc. Field lighting repairs, field material (clay/infield & warning track mix) \$25,000 + \$12,297 repair tennis courts, + \$3,741 tennis court posts, & \$6,134 repair basketball court=\$47,172.	17,910	21,563	25,000	24,906	47,172	25,000	25,000	0.00%
4521-440 Equipment Leases/Contracts Carpet cleaning/winter walkway maint. at town bldgs. Cleaning of TH/PS. All bldgs fire alarm monitoring, all inspections, fire extinguisher/ sprinkler tests/ elevator/overhead door/pellet boiler insp. & cleaning= \$40,000 + \$3,212 pest services PS, TC, TH, SrCtr.+ \$1,100 pressure washing PS/SrCtr.= \$44,312.	40,092	34,827	40,000	37,092	44,312	24,312	24,312	-39.22%
4521-540 Conferences/Training Conferences, workshops, training for employees to continue to learn new technology.	-		500	65	500	500	500	0.00%
4521-612 Equipment Buy push mowers, string trimmers, drop spreaders, teeth for aerators, etc.	1,494	6,339	2,500	2,290	5,000	5,000	5,000	100.00%
4521-640 Custodial Supplies Trash bags, paper products, cleaning supplies, etc.	3,688	4,886	4,000	5,608	4,800	4,800	4,800	20.00%
4521-645 Dam Registrations DES Annual Registrations: \$400 -Contoocook Village Dam \$400 -Kimball Pond Dam	1,187	800	1,187	800	1,187	1,187	1,187	0.00%
4521 - BUILDINGS AND GROUNDS BUDGET TOTAL:	189,770	202,073	217,931	216,893	283,046	218,456	218,456	29.88%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	92,550	100,714	106,454	107,981	128,058	116,058	116,058	9.02%
BENEFITS	15,699	16,619	16,750	17,058	20,973	20,055	20,055	19.73%
OTHER OPERATING EXPENSES	81,521	84,740	94,727	91,854	134,015	82,343	82,343	-13.07%
TOTALS	189,770	202,073	217,931	216,893	283,046	218,456	218,456	0.24%

<u>Budget Change</u>	
\$	525
%	0.24%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4550-110 Library Director Wages Wages attributable to the position.	52,999	53,240	54,469	54,407	54,837	54,837	54,837	0.68%
4550-115 Reference Librarian Wages Wages attributable to the position.	37,976	39,603	40,964	38,819	41,241	41,241	41,241	0.68%
4550-120 Part-Time Wages PT 66hr/wk @ \$17.44=\$59,854+Custodian 8hr/wk @ \$16.32=\$6,789=\$66,643.	58,648	66,899	66,500	71,932	66,643	66,643	66,643	0.22%
4550-220 Social Security Social security cost for employees 6.20%.	9,309	9,683	10,040	10,171	10,089	10,089	10,089	0.49%
4550-221 Medicare Medicare cost for employees 1.45%.	2,177	2,265	2,348	2,379	2,359	2,359	2,359	0.49%
4550-230 NH Retirement Full-time employee retirement at 11.17% of pay.	9,279	9,999	10,469	10,473	10,732	10,732	10,732	2.51%
4550-341 Telephone Phone=\$1,252 & Internet services= \$948 = Total \$2,320.	1,219	1,298	2,200	2,410	2,320	2,320	2,320	5.45%
4550-345 Computer Services Online catalog contract w/Infovision = \$1,518 Network/Computer support w/Computech for maintenance of 10 public computers/8 staff computers/laptop/wireless and server = \$3,000 TOTAL: \$4,554.	4,255	4,725	4,518	4,750	4,554	4,554	4,554	0.80%
4550-410 Electricity Based on \$1,000 - \$1,200/mo. fees.	11,668	11,327	13,500	12,163	13,500	13,500	13,500	0.00%
4550-411 Heating Fuel Fuel costs est. 5,375 gal/\$2.50= \$13,438	16,857	16,294	18,900	13,174	13,438	13,438	13,438	-28.90%
4550-412 Water/Sewer Fees Based on prior year costs.	616	562	620	609	620	620	620	0.00%
4550-430 Repairs/Maintenance Carpet cleaning = \$500, Window washing = \$330, HVAC = \$2,000, Maintenance of sprinkler & alarm = \$3,000, Misc. = \$415, Fire Extinguishers = \$35, Pest control = \$720 = TOTAL \$7,000	6,789	7,765	7,000	11,205	7,000	7,000	7,000	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4550-530 Travel & Meals Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy. Inc. based on 2015 expenses.	445	406	600	569	650	650	650	8.33%
4550-540 Dues/Conferences/Training NH Library Association (membership/conference) = \$355 New England Library Association (membership/conference) = \$130 American Library Association (membership/conference) = \$500 Miscellaneous educational trainings = \$200 TOTAL \$1,185	1,015	1,308	1,185	1,361	1,185	1,185	1,185	0.00%
4550-557 Program Expenses Performers/speakers throughout the year. Foundation & Friends assist with cost.	274	161	200	208	150	150	150	-25.00%
4550-613 Library Trustees Expenses	150		150		180	180	180	20.00%
4550-620 Office/Copier Supplies Copier expenses are paid mostly through Revenue Generating Funds.	316	897	150	824	100	100	100	-33.33%
4550-625 Postage Overdue notices: 4/wk x 52 wks x .49 each = \$102 Certified letter to patrons with revoked privileges: 2/mo.x12 mo.x\$3.50=\$84 POB rental/correspondence = \$120 Misc. mailing ILL items = \$40 TOTAL \$266	363	292	336	293	269	269	269	-19.94%
4550-640 Custodial/Maintenance Supplies Cleaning products = \$225 Paper supplies = \$250 Floor = \$125 TOTAL: \$600	640	373	600	810	600	600	600	0.00%
4550-670 Books/Videos/Reference/Subscriptions Cover costs of subscriptions/books/videos.	29,145	29,750	29,000	24,850	29,000	29,000	29,000	0.00%
4550-741 Office Equipment/Computer Replacement of computer peripherals, office equipment, fax, & scanners.	1,000	1,008	1,500	1,827	1,500	1,500	1,500	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4550-750 Furniture/Fixtures Cover replacement of needed furniture.	500	346	500	790	500	500	500	0.00%
4550-810 Revenue Generating Funds	20,616	10,050	15,000	16,398	15,000	15,000	15,000	0.00%
4550 - LIBRARY BUDGET TOTAL:	266,256	268,251	280,749	280,422	276,467	276,467	276,467	-1.53%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	149,623	159,742	161,933	165,158	162,721	162,721	162,721	0.49%
BENEFITS	20,765	21,947	22,857	23,023	23,180	23,180	23,180	1.41%
OTHER OPERATING EXPENSES	95,868	86,562	95,959	92,241	90,566	90,566	90,566	-5.62%
TOTALS	266,256	268,251	280,749	280,422	276,467	276,467	276,467	-1.53%

Budget Change	
\$	(4,282)
%	-1.53%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4583 - PATRIOTIC PURPOSES**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4583-557 Hopkinton 250th Town's 250th Celebration costs. 2015=Fundraised funds.	-	1,769	1		-	-		-100.00%
4583-611 Patriotic Purposes Flags and Band for Memorial Day.	485	300	750	600	750	750	750	0.00%
4583-612 Band Concerts Summer concerts with the Hopkinton Town Band = \$2,500 Sunday Concerts = \$3,000 - Jim Sindilair Request	2,500	2,500	2,500	2,500	5,500	2,500	2,500	0.00%
4583 - PATRIOTIC PURPOSES BUDGET TOTAL:	2,985	4,569	3,251	3,100	6,250	3,250	3,250	-0.03%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-		
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	2,985	4,569	3,251	3,100	6,250	3,250	3,250	-0.03%
TOTALS	2,985	4,569	3,251	3,100	6,250	3,250	3,250	-0.03%

Budget Change	
\$	(1)
%	-0.03%

**2016 BUDGET LINE ITEM EXPLANATION
ACCOUNT 4611 - CONSERVATION**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
NO WAGES	-	-	-	-	-	-		
NO BENEFITS	-	-	-	-	-	-		
4611-690 Annual Environmental Events Miscellaneous cost of events.	-	-	-	-	200	-	-	100.00%
4611-690 Summer Conservation Camp One camper.	-	-	-	-	500	-	-	
4611-690 Office Supplies Trail signs and supplies.	-		1	-	200	1	1	0.00%
4611-690 Professional Dues NHACC and Five Rivers Conservation Trust.	-	-	-	-	300	-	-	100.00%
4611-690 Workshops/Seminars Attend workshops & seminars.	-	-	-	-	220	-	-	100.00%
4611-690 Typing and Copy Services Large format plans and annual website fee.	-	-	-	-	130	-	-	100.00%
4611-CONSERVATION BUDGET TOTAL:	-	-	1	-	1,550	1	1	100.00%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	-	1	-	1,550	1	1	100.00%
TOTALS	-	-	1	-	1,550	1	1	100.00%

<u>Budget Change</u>	
\$	-
%	0.00%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4652 - ECONOMIC DEVELOPMENT

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4652-690 Economic Development		-	500	500	500	500	500	0.00%
4652-ECONOMIC DEV. BUDGET TOTAL:	-	-	500	500	500	500	500	0.00%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	-	500	500	500	500	500	0.00%
TOTALS	-	-	500	500	500	500	500	0.00%

Budget Change	
\$	-
%	0.00%

**2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4711 - DEBT SERVICE-PRINCIPAL**

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4711-981-00 Principal - Landfill	113,432	118,214	123,198	123,198	128,392	128,392	128,392	4.22%
4711-983-00 Principal - Land #1 (Beyer/Carson/Rollins)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
4711-983-01 Principal - Land #2 (Rice)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
4711-983-02 Principal - Land #3 (Myron)	19,995	20,719	21,459	21,602	22,326	22,326	22,326	4.04%
4711-983-04 Principal - Land #4 (Ransmeier)	18,413	18,412	18,413	18,413	18,413	18,413	18,413	0.00%
4711-983-06 Principal - Community Well	35,000	35,000	35,000	35,000	35,000	35,000	35,000	0.00%
4711-983-07 Principal - Highway Garage	-	53,057	53,057	53,057	53,057	53,057	53,057	0.00%
4711-983-08 Principal - Fire Station	-	-	13,823	40,223	173,732	173,732	173,732	1156.87%
4711-DEBT SERVICE-PRINCIPAL BUDGET TOTAL:	261,840	320,402	339,950	366,493	505,920	505,920	505,920	48.82%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	261,840	320,402	339,950	366,493	505,920	505,920	505,920	48.82%
TOTALS	261,840	320,402	339,950	366,493	505,920	505,920	505,920	48.82%

<u>Budget Change</u>	
\$	165,970
%	48.82%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4721 - DEBT SERVICE - INTEREST

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4721-981-00 Interest - Landfill	26,015	21,232	16,248	16,248	11,054	11,054	11,054	-31.97%
4721-983-00 Interest - Land #1 (Beyer/Carson/Rollins)	16,450	14,012	8,828	8,828	6,578	6,578	6,578	-25.49%
4721-983-01 Interest - Land #2 (Rice)	13,266	11,016	9,766	9,766	9,766	9,766	9,766	0.00%
4721-983-02 Interest - Land #3 (Myron)	7,549	6,825	6,085	5,942	5,218	5,218	5,218	-14.25%
4721-983-04 Interest - Land (Ransmeier)	8,310	4,329	3,543	3,516	2,734	2,734	2,734	-22.83%
4721-983-06 Interest - Community Well	8,960	7,840	6,720	6,720	5,600	5,600	5,600	-16.67%
4721-983-07 Interest - Highway Garage		9,250	10,553	10,540	9,380	9,380	9,380	-11.12%
4721-983-08 Interest - Fire Station	-	-	60,380	59,042	95,659	95,659	95,659	58.43%
4721-DEBT SERVICE-PRINCIPAL BUDGET TOTAL:	80,550	74,504	122,123	120,602	145,989	145,989	145,989	19.54%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	80,550	74,504	122,123	120,602	145,989	145,989	145,989	19.54%
TOTALS	80,550	74,504	122,123	120,602	145,989	145,989	145,989	19.54%

<u>Budget Change</u>	
\$	23,866
%	19.54%

2016 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4723 - TAX ANTICIPATION NOTE (TAN)

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
No Wages								
No Benefits								
4723-980 TAN Interest Interest if a TAN is required.			2,000	-	2,000	2,000	2,000	0.00%
4723 - TAX ANTICIPATION NOTE BUDGET TOTAL:	-	-	2,000	-	2,000	2,000	2,000	0.00%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	-	2,000	-	2,000	2,000	2,000	0.00%
TOTALS	-	-	2,000	-	2,000	2,000	2,000	0.00%

<u>Budget Change</u>	
\$	-
%	0.00%

2016 - LINE ITEM BUDGET EXPLANATION
FUND-200 ACCOUNT 4326 - SEWER

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4326-115 Full-time Wages Asst. Supt. PW-Waste 50% wages \$29.41x20x52=\$30,586	28,995	29,604	30,377	29,819	30,586	30,586	30,586	0.69%
4326-140 Overtime Wages Saturdays, Sundays, Holidays & alarm calls.(OT \$44.12 x 227 hrs)	9,716	9,609	10,000	8,138	10,000	10,000	10,000	0.00%
4326-220 Social Security Social Security cost for employees 6.20%.	2,520	2,513	2,503	2,482	2,516	2,516	2,516	0.52%
4326-221 Medicare Medicare cost for employees 1.45%.	590	588	585	580	588	588	588	0.52%
4326-230 NH Retirement Full-time employee retirement at 11.17% of pay.	4,223	4,461	4,429	4,523	4,533	4,533	4,533	2.35%
4326-341 Telephone Telephone/Internet services - \$135/mo. x 12 mo. = \$1,620	1,666	1,725	1,620	1,750	1,620	1,620	1,620	0.00%
4326-390 Professional Services Lab work by EAI in Concord. Backup service for vacation/sick leave = \$15,400 Private mgmt. pump station = \$4,000. Annual required toxicity testing = \$1,600 TOTAL = \$21,000	17,306	14,601	17,000	20,513	21,000	21,000	21,000	23.53%
4326-410 Electricity Based on actual cost.	12,666	11,293	12,000	11,883	11,000	11,000	11,000	-8.33%
4326-411 Fuel Oil 750 gal. x \$2.50/gal. = \$1,875	3,329	2,091	2,625	2,488	1,875	1,875	1,875	-28.57%
4326-431 Building Repairs/Maintenance Most of the plant's equipment is new, but pumps, backup generators, etc. could require major repairs and also for unforeseen repairs.	412	3,404	3,000	4,382	3,000	3,000	3,000	0.00%
4326-440 Rental/Leases Emergencies for compressors/pumps & monitoring pump station = \$420.		-	400	420	420	420	420	5.00%
4326-530 Travel/Meals Mileage reimbursement at IRS rate when employees use personal vehicle to travel to training, seminars, conferences, pump station, Town Hall, Concord lab, and respond to emergencies.	2,418	2,177	2,200	2,383	2,200	2,200	2,200	0.00%
4326-540 Conferences/Training Training classes, license renewals, NHWPCA dues.	145	180	300	160	300	300	300	0.00%

2016 - LINE ITEM BUDGET EXPLANATION
FUND-200 ACCOUNT 4326 - SEWER

Account	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
4326-600 Equipment Replacement Blowers, pumps, chlorine pumps, lab equipment (CI transfer & metering pumps) = \$1,500 Collection system repairs and inspections per new requirements and manholes are starting to fail and will need to be repaired = \$2,000 TOTAL \$3,500.	5,985	720	3,500		3,500	3,500	3,500	0.00%
4326-610 General Supplies/Materials Lab supplies for testing, items for plant and pump station maintenance.	388	564	2,000	1,089	2,000	2,000	2,000	0.00%
4326-611 Chemical Supplies 750 gal./\$2.00 per year sodium hypochlorite.	786	1,172	1,500	1,073	1,500	1,500	1,500	0.00%
4326-620 Office Supplies Supplies: ink cartridges, ink jet printers, paper, envelopes, etc.	142	479	250	504	400	400	400	60.00%
4326-625 Postage Eliminate 2016.	-		50					-100.00%
4326-635 Gas/Oil Gas, diesel, lubricants, engine oils.	-		200		200	200	200	0.00%
4326-681 Safety Equipment/Clothing Uniform allowance/safety equipment costs.	210	750	700		700	700	700	0.00%
4326-690-01 Dam Registration State of NH annual fee.	750		750	750	750	750	750	0.00%
200-4326 - SEWER BUDGET TOTAL:	92,247	85,931	95,990	92,937	98,689	98,689	98,689	2.81%

SUMMARY	Actual 2013	Actual 2014	Budget 2015	YTD 12/31/2015	Department Proposed 2016	Select Board Proposed 2016	Budget Com. Approved 2016	Percent Change
WAGES	38,711	39,213	40,377	37,957	40,586	40,586	40,586	0.52%
BENEFITS	7,333	7,562	7,518	7,585	7,638	7,638	7,638	1.60%
OTHER OPERATING EXPENSES	46,203	39,156	48,095	47,395	50,465	50,465	50,465	4.93%
TOTALS	92,247	85,931	95,990	92,937	98,689	98,689	98,689	2.81%

Budget Change	
\$	2,699
%	2.81%

TOWN OF HOPKINTON
Proposed Budget - 2016
Tax Calculations ESTIMATED

11/23/2015

<u>Item</u>	<u>2015 Budget</u>	<u>2015 Tax Rate</u>	<u>2016 Budget</u>	<u>2016 Tax Rate</u>
Operating Budget				
Expenses	\$ 6,138,212		\$ 6,416,591	
Plus Overlay	145,000		80,000	
Plus War Service Credit	185,000		185,000	
Minus Operating Revenues	(2,922,447)		(2,961,106)	
Minus Special Revenue Transfers	(105,719)		-	
Minus Bond Revenue	-		(5,626,225)	
Minus Withdrawal from Fund Balance	-		-	
Taxes to be Raised	\$ 3,440,046		\$ (1,905,740)	
Divided by Estimated Assessed Valuation		5.64		-3.12

Warrant Articles

Bond - Road Reconstruction			2,200,000	
Bond - Track/Field			3,426,225	
East Penacook Road Bridge	225,000		-	
Penacook Road Reconstuction	-		250,000	
Repair of Fields-George's Park	-		-	
Repair Tennis Courts	-		-	
Repair Houston Field 1	-		-	
Bridge/Culvert CRF Creation	-		-	
Police/Fire Radio Replacement CRF	2,000		2,000	
Fire Vehicles Replacement CRF	50,000		-	
Highway Vehicles Replacement CRF	165,000		155,000	
Police Vehicles Replacement CRF	30,000		30,000	
Town Hall Renovations CRF	20,000		5,000	
Transfer Station Equipment/Fac. CRF	35,000		35,000	
Library Building Systems CRF	15,000		10,000	
Ambulance CRF	70,000		70,000	
Dam Maintenance CRF	10,000		10,000	
Sewer Equipment/Sludge Removal CRF	15,000		12,000	
Revaluation CRF	9,000		-	
Library Technology Trust Fund	5,000		5,000	
Library Buildings & Grounds Trust Fund	5,000		5,000	
Town Facilities Maintenance Trust Fund	15,000		15,000	
Recreation Facilities Trust Fund	2,000		7,500	
Pay-by-Bag Special Revenue Fund	105,000		-	
SSC Special Revenue Fund	719		-	
Total Warrant Articles	778,719		6,237,725	
		1.28		10.23

Taxes to be Raised	\$ 4,218,765	\$ 4,331,985	\$ 113,220	2.68%
Divided by Estimated Assessed Valuation				
TAX RATE		6.92	7.10	

Tax Rate Change
\$ 0.19
2.68%

Assessed Valuation

Actual 2015	609,908,585
Estimated 2016	609,908,585